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**Classification of revenues and expenses**



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CLASSIFICATION  
OF  
REVENUES AND EXPENSES  
FOR  
OUTSIDE OPERATIONS

AS PRESCRIBED BY THE  
INTERSTATE COMMERCE COMMISSION

FOR  
STEAM ROADS

IN ACCORDANCE WITH  
SECTION 20 OF THE ACT TO REGULATE  
COMMERCE

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**FIRST ISSUE**

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*Effective on July 1, 1908*

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WASHINGTON  
GOVERNMENT PRINTING OFFICE  
1908



## THE INTERSTATE COMMERCE COMMISSION.

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MARTIN A. KNAPP, *of New York.*

JUDSON C. CLEMENTS, *of Georgia.*

CHARLES A. PROUTY, *of Vermont.*

FRANCIS M. COCKRELL, *of Missouri.*

FRANKLIN K. LANE, *of California.*

EDGAR E. CLARK, *of Iowa.*

JAMES S. HARLAN, *of Illinois.*

EDWARD A. MOSELEY, *Secretary.*



At a General Session of the INTERSTATE COMMERCE  
COMMISSION, Held at its Office in Washington, D. C.,  
on the 1st day of June, 1908.

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*Present:*

MARTIN A. KNAPP,  
JUDSON C. CLEMENTS,  
CHARLES A. PROUTY,  
FRANCIS M. COCKRELL,  
FRANKLIN K. LANE,  
EDGAR E. CLARK,  
JAMES S. HARLAN,

} Commissioners.

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The subject of a Uniform System of Accounts to be prescribed for and kept by carriers being under consideration, the following order was entered:

*It is ordered*, That the Classification of Operating Revenues and Operating Expenses for Outside Operations and the text pertaining thereto, prepared under the direction of this Commission by Henry C. Adams, in charge of Statistics and Accounts, and embodied in printed form to be hereafter known as First Issue, a copy of which is now before this Commission, be, and the same is hereby, approved; that a copy thereof duly authenticated by the Secretary of the Commission be filed in its archives, and a second copy thereof, in like manner authenticated, in the office of the Division of Statistics and Accounts; and that each of said copies so authenticated and filed shall be deemed an original record thereof.

*It is further ordered,* That the said Classification of Operating Revenues and Operating Expenses for Outside Operations, with the text pertaining thereto, be, and is hereby, prescribed for the use of carriers by rail (exclusive of electric railways) subject to the provisions of the act to regulate commerce as amended June 29, 1906, in the keeping and recording of their operating revenue and operating expense accounts for Outside Operations; that each and every such carrier and every receiver or operating trustee of any such carrier be required to keep all said operating revenue and operating expense accounts in conformity therewith; and that a copy of such First Issue be sent to each and every such carrier and to each and every receiver or operating trustee of any such carrier.

*It is further ordered,* That the rules contained in said First Issue of the Classification of Operating Revenues and Operating Expenses for Outside Operations are, and by virtue of this order do become, the lawful rules according to which the said operating revenues and operating expenses are defined; and that each and every person directly in charge of the accounts of any such carrier or of any receiver or operating trustee of any such carrier is hereby required to see to, and under the law is responsible for, the correct application of the said rules in the keeping and recording of the operating revenue and operating expense accounts for Outside Operations of any such carrier; and that it shall be unlawful for any such carrier or for any receiver or operating trustee of any such carrier or for any person in charge of the accounts of any such carrier or of any receiver or operating trustee of any such carrier to keep any account or record or memorandum of any operating revenue or operating expense item of Outside Operations except in the manner and form in said First Issue set

forth and hereby prescribed, and except as hereinafter authorized.

*It is further ordered*, That any such carrier or any receiver or operating trustee of any such carrier may subdivide any primary account in said First Issue established as may be required for the purposes of any such carrier or of any receiver or operating trustee of any such carrier; or may make assignment of the amount charged or credited to any such primary account to operating divisions, to its individual lines, or to States: *Provided, however*, That a list of such subprimary accounts set up or such assignments made by any such carrier or by any receiver or operating trustee of any such carrier be first filed in the office of the Division of Statistics and Accounts of this Commission, subject to disapproval by the Commission.

*It is further ordered*, That in order that the basis of comparison between the fiscal year ending June 30, 1909, and previous years be not destroyed, any such carrier or any receiver or operating trustee of any such carrier may, during the twelve months ending June 30, 1909, keep and maintain, in addition to the operating revenue and expense accounts hereby prescribed, such portion or portions of its present accounts with respect to operating revenue and expense items of outside operations as may be deemed desirable by any such carrier, or by any receiver or operating trustee thereof, for the purpose of such comparison; or, during the same period, may maintain such groupings of the primary accounts hereby prescribed as may be desired for that purpose.

*It is further ordered*, That any such carrier or any receiver or operating trustee of any such carrier may, in addition to the operating revenue and expense accounts hereby prescribed, keep any temporary, experi-

mental, or departmental accounts the purpose of which is to develop the efficiency of operations: *Provided, however,* That such temporary, experimental, or departmental accounts shall not impair the integrity of any general or primary accounts hereby prescribed; and that any such temporary, experimental, or departmental accounts shall be open to inspection by the Commission.

*It is further ordered,* That July 1, 1908, be, and is hereby, fixed as the date on which said First Issue shall become effective.

A true copy:

EDW. A. MOSELEY,  
*Secretary.*

## INTRODUCTORY LETTER.

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INTERSTATE COMMERCE COMMISSION,  
DIVISION OF STATISTICS AND ACCOUNTS,  
*Washington, June 15, 1908.*

### To CARRIERS:

Outside operations are facilities operated or services rendered by a railway other than those incidental to transportation by rail, the revenues and expenses of which, if included in the carrier's accounts dealing with transportation by rail, would impair the significance of statistics prepared from such accounts. Miscellaneous receipts and expenditures, when no service is performed, should not be treated as outside operations.

The purpose of these accounts is to segregate from the accounts of transportation by rail the revenues and expenses of all services not necessarily incident to such transportation and not necessarily rendered by all carriers operating under similar conditions. "Transportation by rail" includes the receipt, transportation, and delivery of traffic, such storage of freight as is necessary to the operation of the railway, all special facilities necessary for the handling of special classes of traffic, such as coal and ore docks, coal transfers, and facilities for the receipt and delivery of live stock, and such car ferries as are actual substitutes for bridges and tunnels. It does not include local collection and delivery (except switching), or transportation by water, except car ferries as above provided.

This classification is to be used by carrier companies subject to the act to regulate commerce (including switching and terminal companies) conducting outside operations in addition to furnishing transportation by rail. It is not intended to cover operations similar to those herein enumerated which are conducted by separately incorporated companies other than rail-

way companies, even though the ownership or control of such separately incorporated companies be vested in a carrier by rail.

When a carrier operates two or more outside operations of the same class, separate accounts may be kept for each, at the carrier's option.

The rule which should govern in determining what items of expenses should be charged to outside operations is that the rail expense accounts should show the full and true cost of conducting transportation by rail, even though such disposition results in an incomplete or partial statement of the cost of conducting the outside operation. No charge should be made to outside operations if the effect of such charge would be to relieve the rail operation of an expense that would be charged against it if no outside service were operated. The pay of officers exercising jurisdiction over outside operations and the expenses of their offices, the pay of employees, and other general expenses, are chargeable to the outside operation only so far as they are occasioned by it and are in addition to the expenses of the rail operation.

When a specific charge is made for the service or commodity furnished by the outside operation, such charge constitutes the revenue of the operation. When the through rate contains an arbitrary, division, or allowance intended to cover the service of the outside operation exclusively, such arbitrary, division, or allowance is to be considered the revenue of the operation, and is to be apportioned on local as well as through business.

Charges against the operating carrier for services or product should be at cost, and should be credited to the account entitled "Other Operations—Cr." which has been introduced in operating expenses of outside operations for that purpose. Whenever a credit is made to that account, a charge of like amount should invariably be made to the appropriate operating expense account of the rail department or of some other outside operation.

The maintenance of facilities for transportation or other service, or distinct portion thereof, assigned exclusively to an outside operation, should devolve upon the outside operation when separable from the expense of maintaining the railway. The maintenance of facilities not so separable should be borne by the railway when employed only incidentally by the outside operation, and by the outside operation when employed only incidentally by the railway.

It should be noted that for Outside Operations Nos. 10 to 21, inclusive, only general accounts have been prescribed. Carriers are at liberty to subdivide the general accounts here given, but if this option is exercised a statement of the primary accounts adopted should be filed in the office of the Division of Statistics and Accounts of the Interstate Commerce Commission. Carriers are also at liberty to subdivide the primary accounts prescribed for Outside Operations Nos. 1 to 9, inclusive, but notice thereof, with a statement of the subprimary accounts, should be filed in the office of the Division of Statistics and Accounts.

For operations not covered by specific classifications a "Miscellaneous" classification has been provided. Under this heading may be kept accounts for water plants, cotton compress plants, wood preserving plants, hospitals, tie elevators, and all other outside operations not otherwise provided for. A separate set of revenue and expense accounts should be kept for each operation conducted, and a statement of such accounts together with the primary accounts, if any, adopted by the carrier in connection therewith, should be filed in the office of the Division of Statistics and Accounts.

HENRY C. ADAMS,  
*In charge of Statistics and Accounts.*



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## **CLASSIFICATION OF REVENUES AND EXPENSES FOR OUTSIDE OPERATIONS.**

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### **1. BOAT LINES.**

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**NOTE.**—Carriers operating a steamship or other boat line as an outside operation should use the Classifications of Revenues and Expenses for Steamship Companies, with such modification as may be necessary to give effect to the principles governing the accounts of Outside Operations as stated in the introductory letter on pages 5 to 7, inclusive, of this classification.

**(11)**

**2. FERRY LINES.**

NOTE.—This classification applies to the service of ferrying passengers, vehicles, and live stock between the terminal of a rail line and a station or stations without direct rail connection, or between the terminal of a rail line and the terminals of a connecting rail line, or between ferry stations without direct rail connection, where local business is handled. Until other instructions are issued it does not apply to a ferry between rail stations operated only in connection with passenger trains and doing no local business between the ferry terminals.

A ferry is defined as a vessel line operating between points not more than ten miles distant from each other, at least two of which points shall be on opposite sides of a river, harbor, bay, or lake. If stops are made at more than one point, the distance here referred to shall be considered to mean the distance between the points most remote from each other.

The revenues of this operation consists of earnings from local passenger, vehicle, and drovers' traffic (except company material), together with a proportion of revenue from through and local trip, monthly commutation, mileage, and other tickets sold, when such tickets include both rail and ferry transportation.

The cost and expense of maintenance and operation of buildings, fixtures, and other property at terminals of a rail carrier used for the exclusive benefit of ferry service, should be charged to Ferry Lines.

## OPERATING REVENUES.

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### GENERAL ACCOUNTS.

#### Account.

- I. PASSENGER REVENUE.
- II. VEHICLE AND LIVE STOCK REVENUE.
- III. CHARTERS.
- IV. MISCELLANEOUS REVENUE.

#### I. PASSENGER REVENUE.

This account includes the revenue of a Ferry Line for transportation of passengers, whether from local sources or based on a proportion of through rail rate.

#### II. VEHICLE AND LIVE STOCK REVENUE.

This account includes the revenue of a Ferry Line for transportation of vehicles of all classes, such as automobiles, coaches, trucks, wagons, theatrical transfer wagons, wheelbarrows, baby coaches and hand carts, United States mail wagons, baggage transfer wagons, express wagons and milk wagons; horses, cattle, and other animals; Government artillery and equipment.

#### III. CHARTERS.

This account includes revenues from boats loaned to other ferry companies or charter of boats to parties for special purposes.

#### IV. MISCELLANEOUS REVENUE.

This account includes revenues from boat and station privileges, such as revenue from weighing, vending and other automatic machines located at stations and buildings or on boats; from advertising, from news companies or others for privilege of operating news stands and selling periodicals, fruit, lunch, candies, tobacco, etc.; bootblack privileges, cab-stand privileges; from telephone companies for the privilege of installing and operating telephones at station, and from other similar sources.

## OPERATING EXPENSES.

## GENERAL ACCOUNTS.

## Account.

- I. MAINTENANCE.
- II. TRANSPORTATION EXPENSES.
- III. GENERAL EXPENSES.

## PRIMARY ACCOUNTS.

## I. MAINTENANCE—

- 1. Dredging.
- 2. Buildings, Fixtures, and Grounds.
- 3. Docks, Float Bridges, and Ferry Racks.
- 4. Telegraph and Telephone Lines.
- 5. Ferryboats—Repairs.
- 6. Ferryboats—Renewals.
- 7. Ferryboats—Depreciation.
- 8. Shop Machinery and Tools.
- 9. Injuries to Persons.
- 10. Other Expenses.
- 11. Maintaining Joint Facilities—Dr.
- 12. Maintaining Joint Facilities—Cr.

## II. TRANSPORTATION EXPENSES—

- 13. Superintendence.
- 14. Shore Employees.
- 15. Supplies and Expenses—Shore.
- 16. Telegraph and Telephone Operation.
- 17. Charter of Boats.
- 18. Manning Boats.
- 19. Fuel for Boats.
- 20. Water for Boats.
- 21. Other Supplies and Expenses—Boats.
- 22. Loss and Damage.
- 23. Damage to Property.
- 24. Injuries to Persons.
- 25. Other Expenses.
- 26. Operating Joint Facilities—Dr.
- 27. Operating Joint Facilities—Cr.

## III. GENERAL EXPENSES—

- 28. Administration Expenses.
- 29. Law Expenses.
- 30. Insurance.
- 31. Relief Department Expenses.
- 32. Pensions.
- 33. Stationery and Printing.
- 34. Other Expenses.
- 35. General Administration, Joint Facilities—Dr.
- 36. General Administration, Joint Facilities—Cr.

## I. MAINTENANCE.

### 1. DREDGING.

This account includes cost of dredging about ferry slips, bulkheads, piers and wharves, docks and other properties the cost of operating which is charged to Ferry Lines, or for approaches thereto; widening and deepening channels or waterways and removing obstructions therefrom; cost of removing material dredged out; expense of operating tugs, dredges, mud scows, barges and floats, and pay of crews, divers, pilots, and other employees while engaged on such work; salary and expenses, or proportion thereof, of officials in charge of such work, and payments for work done on contract by other companies and individuals.

NOTE.—When dredging is done for the joint benefit of the rail department or other outside operations, the expense of such dredging should be divided among them.

### 2. BUILDINGS, FIXTURES, AND GROUNDS.

This account includes all expenses incident to repairing and renewing buildings owned or leased by a carrier and used in its operations of Ferry Lines and maintaining driveways and grounds in connection therewith, as follows:

**BUILDINGS.**—Cost of material used (less salvage) and labor expended in repairing and renewing ferry stations, buildings, and offices, also ferry station subways and overhead bridges (not public highways) and stairways for approaches to ferry stations; and in painting, glazing, graining, varnishing, papering, calcimining, and decorating buildings; signs on buildings; building permits; cost of land for buildings when chargeable to expenses; removing old structures, and removing snow from roofs of buildings.

The following is a list of the more important structures classified as buildings:

Bins for material,	Engine houses,	Power houses,
Boller houses,	Fire-engine houses,	Pump houses,
Breakwaters for protection of buildings,	First-aid houses,	Repair shops,
Buildings and rooms for employees,	Fonndries,	Scrap bins,
Buildings on piers,	Fuel houses or stations,	Stables,
Carpenter shops,	General offices,	Storehouses,
Coal chutes,	Hose houses,	Telegraph offices,
Coal hoists,	Ice houses,	Tool houses,
Coaling platforms,	Lumber sheds,	Warehouses,
Dwellings,	Offices,	Wash rooms,
	Outhouses,	Watchhouses.

**FIXTURES.**—Cost of fixtures (less salvage), such as bunks, counters, file cases, ice chests, railings, shelving, wash-bowls, water coolers, etc., when immovable and built in as a part of the structure; also cost of repairing and renewing such fixtures.

**MACHINERY.**—Cost of material used (less salvage) and labor expended in repairing and renewing machinery and

structures (except tools and machinery chargeable to account "Shop Machinery and Tools") used in connection with buildings, such as air compressors, armatures and fields, ash buckets, ash hoists, belting, boilers, chutes, cisterns, coal buckets, coal buggies, coal pockets, cranes, derricks, dump cars for fuel plants, dynamos and parts, fire engines, fire extinguishers, fire hose, gas pumps, hoists, hose carts, hose reels, hydrants, hydraulic rams, pipe lines, pumps, sand driers, scales for weighing coal for fuel, screens, shafting, standpipes, stationary engines, steam pipes, switchboards and parts (except telegraph and telephone), tipples, tanks, trestles, water troughs, windmills, and wood racks.

**GROUNDS.**—Cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, sidewalks, and streets within the limits of marine repair shop grounds, or immediately adjacent to buildings, cost of operation which is charged to Ferry Lines; dams, ponds, reservoirs, and wells. Payments for assessments for street repairs, sewers, or other public improvements affecting building sites and shop grounds. Cost of laying out, cleaning (except ordinary cleaning performed incidentally by regular station employees), grading, draining, mowing, and beautifying shop or station grounds.

**OTHER EXPENSES.**—Cost of material used (less salvage) and labor expended in repairing and renewing framework for shafting, foundations for machinery, including foundations, platforms, beams, weights, and all fixtures and appurtenances; expense of protecting pipes, and payments for permanent water rights; repairing and renewing stationary fixtures used in connection with heating and lighting buildings: such as arc lamps, chandeliers, electric-light fixtures, electric-light wiring, electroliers, furnaces, gas burners, box lamps at stations, lamps when permanently attached to buildings, pipes, radiators, and registers.

Cost of repairing and renewing stationary fixtures used for supplying buildings with water, or for draining; water pipes, water closets, and washstands; cleaning sewers, making water troughs, protection against fire, such as water mains, and fire plugs; also protecting buildings and grounds against floods and washouts by means of walls and embankments.

**NOTE A.**—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which actual renewal is made.

**NOTE B.**—Insurance recovered on buildings, fixtures, and grounds should be credited to this account. Insurance recovered for total destruction of buildings and fixtures should be credited to an appropriate replacement account, which account should be charged with the cost of replacement, excess cost of replacement, if any, over amount to credit of such replacement account to be charged to this account.

**3. DOCKS, FLOAT BRIDGES, AND FERRY RACKS.**

This account includes cost of material (less salvage) and labor expended in repairing and renewing docks, wharves, piers, and other landings, ferry slips, transfer bridges, pontoons, slips, bulkheads, jetties and inclines thereto, and machinery used in connection therewith, including filling, strengthening, bracing, and painting; rentals and expenses of operating pile drivers, tugs, barges, and floats, while engaged on such work. Cost of cribwork, racks, or caissons constructed for preserving the depth of water secured by dredging; cutting ice around docks, wharves, and ferry slips to prevent damage; guard and other piling and protection from damage by drift ice; also pay, or proportion thereof, of supervisors of docks and wharves.

**4. TELEGRAPH AND TELEPHONE LINES.**

This account includes:

**TELEGRAPH.**—Cost of material used (less salvage) and labor expended in repairing and renewing telegraph lines owned by a carrier, or for which it is responsible, and used in the operation of ferry lines; also cost of conduits, poles, cross-arms, wire, insulators, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the plant. Pay of chief line repairmen, linemen, and other employees, and cost of special tools used by them; also pay and expenses or proportion thereof of officials in charge of such repairs.

**TELEPHONE.**—All expenses similar to the above incurred in connection with telephone lines; and telephone boxes attached to poles or docks.

**NOTE.**—The salaries and expenses of officials and employees engaged in both maintaining and operating telephone and telegraph lines, or performing services for both rail and outside operations, or for two or more outside operations, should be divided equally among the accounts affected when the exact amount chargeable to each account can not otherwise be ascertained.

**5. FERRYBOATS—REPAIRS.**

This account includes:

**HULLS.**—Cost of material used and labor expended in repairing and renewing hulls, decks, cabins, masts, rigging, tarpaulin covers, platforms, umbrellas and other parts (exclusive of machinery), of ferryboats and all other floating equipment used by ferry department; furniture and fixtures, such as anchors, axes, barometers, beds, bedding, binnacle lamps, block and tackle, capstan bars, carpets, chains, chairs, charts, clocks, compasses, copying presses, counters, desks, fenders, fire buckets, fire extinguishers, flue cleaners, gang planks, hatchets, hawsers, hooks, keys, lamps (when permanently attached to boats), life preservers, lines, linoleum, logs and log lines, mats, matting, mattresses, mirrors, oars, oil cans, pillows, pokers, racks, railings, rugs, safes, scales, scrapers, settees, shovels, splice bars, spy-

glasses, stoves, and stove furniture, tables, tarpaulins, tool boxes, wrenches; cost of docking, painting, calking, seaming, and varnishing; pay and expenses, or proportion thereof, of shore engineers, shore captains, and their assistants when engaged in supervising the maintenance of floating equipment.

**MACHINERY.**—Cost of material used and labor expended in repairing boilers, engines, machinery, and foundations for same, bearings for machinery, capstans, winches, wheels, rudders, shafts, steering gear, ventilators, electric plants, steam and hot water fixtures and all similar parts. The value of old material released during repairs, and insurance recovered, should be credited to this account.

**NOTE A.**—The cost of repairing hulls and machinery of floating equipment, the operation of which is charged to Operating Expenses (Rail), should not be charged to this account.

**NOTE B.**—The word "repairs" as here used includes all repairs to or renewals of minor parts of hulls and machinery, also repairs to or renewals of the more important vital parts of the hulls, the necessity for which is caused by breakage, failure, or accident while in service; also repairs to hulls and machinery damaged through accident or otherwise, necessary to restore them to service, and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

#### 6. FERRYBOATS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of ferryboats condemned, destroyed, or sold, less:

(a) Amount previously accrued or charged off for depreciation up to date of retirement;

(b) Scrap value of salvage or the amount received from sale of ferryboats retired.

**NOTE A.**—The cost of renewing floating equipment, the operation of which is charged to Operating Expenses (Rail), should not be charged to this account.

**NOTE B.**—Ferryboats permanently retired from service, but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value if determinable.

**NOTE C.**—The term "record value" should not be interpreted to mean the value of the equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

#### 7. FERRYBOATS—DEPRECIATION.

This account includes a monthly charge representing depreciation on ferryboats. This monthly charge should be computed at a certain rate per cent on the original cost (estimated, if not known), record value, or purchase price of such ferryboats. Charges should be made to this account during the life of the ferryboats except in cases of ferryboats which attain to greater than a normal life; in such cases charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this

account. In case of ferryboats prematurely retired, charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When ferryboats are prematurely retired the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 6, "Ferryboats—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular ferryboat and, together with the charge to Account No. 6, "Ferryboats—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the ferryboat when retired.

## 8. SHOP MACHINERY AND TOOLS.

This account includes:

MACHINERY AND TOOLS—REPAIRS.—Cost of material used and labor expended in repairing tools and machinery in machine shops, carpenter shops, blacksmith shops, forges, paint shops, and all other shops, and upon docks, used in making repairs to floating equipment, the cost of operating which is charged to Ferry Lines; scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), lathes, drills, planers, cutters, shapers, and other shop machinery; also in repairing furnaces, forges, steam hammers, and sewing machines used in shops. Cost of repairing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

MACHINERY AND TOOLS—RENEWALS.—Cost of new tools and machinery (less salvage) used in shops and on docks described above, scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), lathes, drills, planers, cutters, shapers, and other appliances used in connection therewith; also forges, furnaces, steam hammers, and sewing machines used in shops. Cost of renewing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

POWER-PLANT EQUIPMENT.—Cost of material used (less salvage) and labor expended in repairing and renewing steam and water plant equipment, including engines and engine parts, appliances, and fixtures; belts, belt tighteners, and fixtures; receivers, lubricators, and oiling devices; shafting, clutches, cranes, hoists, and other engine-room appliances, furnaces, economizers, stacks, mechanical draft machinery, pumps, feed-water heaters, purifiers, tanks, condensers, coal and ash conveying machinery, mechanical stokers, and other boiler-room appliances; piping and steam fitting, including valves, separators, water and sewer connections, and water meters.

Cost of repairing and renewing electric equipment, including generators and generator parts, dynamos, switchboards, cables, and feeder terminals, and wiring in connection therewith; storage batteries, transformers, boosters,

rheostats, circuit breakers, meters, and other electric equipment.

#### 9. INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance of equipment used in ferry service; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing, and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others while engaged as witnesses in law-suits, attending coroners' inquests, or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

#### 10. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of buildings, equipment, and other property not properly chargeable to other "Maintenance" accounts, including cost of pumping out boats laid up; material and supplies furnished ferryboats and other marine equipment while laid up and out of service; raising sunken boats, etc.

#### EXPLANATORY NOTE—CLEARING ACCOUNT "MARINE REPAIR SHOP EXPENSES."

When a carrier operates a repair shop at which repairs are made to floating equipment, the items of cost at such repair shop that can not be charged directly to work done, such as heating, lighting, water, watchmen, and incidentals, should be charged to a clearing account called "Marine Repair Shop Expenses." Such expenses should be periodically apportioned among the various primary accounts of the operations affected on the basis of the cost of labor on repair work charged to such accounts during the same period. The basis of distribution should be the relative proportion which the cost of labor at such repair shop charged to each account affected bears to the total of distributed labor at such repair shop. To avoid monthly fluctuations in the percentage of shop expenses to the total of distributed labor, carriers will be permitted to make the monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Marine Re-

pair Shop Expenses" account is adjusted and closed out at the end of the year.

This account includes expenses of all shops at which repairs to floating equipment are made, such as machine shop, carpenter shop, paint shop, blacksmith shop, forge, and on docks, grounds, and offices adjoining such shops and used in connection therewith; also steam and electric power plant and storekeeper's department.

The expenses above referred to are as follows:

**HEATING.**—Cost of fuel, including freight charges and handling, if any, used for heating shops and shop offices, repair docks, yards, and other places at which mechanical work is done, watchmen's and gatekeepers' boxes and inspectors' shanties.

**LIGHTING.**—Cost of electric current, gas, torches, lamp burners, lamp chimneys, lamp globes, lampwicks, lamps when not permanently attached to buildings, oil, incandescent lamps and carbons, and other material used for lighting shops and shop offices, repair docks, yards, and other places at which mechanical work is done; cost of material used and labor expended in operating electric-light plants and repairing electric-light lamps at shops.

**POWER.**—Cost of fuel, including freight charges and handling, if any, used in the operation of steam and electric power plants at shops, repair docks, and other places at which mechanical work is done; oil, grease, waste, and other material used in the operation of such power plants; pay of stationary engineers, firemen, electricians, coal handlers, and other employees; carbon brushes, fuses, lamps, picks, pokers, scuttles, shovels, and other small tools and supplies; cost of water and power purchased.

Proportion of cost of power furnished by power plants owned by the carrier and engaged also in furnishing power to other operations.

**WATER.**—Cost of water used in shops and shop offices, repair docks, yards, and other places at which mechanical work is done.

**WATCHMEN.**—Pay of watchmen, gatekeepers, and policemen at shops, repair docks, yards, and other places at which mechanical work is done.

**INCIDENTALS.**—Pay of employees while attending fires and fire drills; cost of supplies for test rooms and laboratories incident to shop work, ice for shops, watchmen's uniforms, clocks and call boxes, removing snow and ice from shop approaches, docks, and yards; traveling expenses not chargeable to other accounts; cost of cleaning privy vaults; oil, grease, waste, and other material used in lubricating shop machinery and tools; cost of supplies and small hand tools used by mechanics on miscellaneous work and soon worn out, and pay of employees while making, repairing, or having charge of same; pay of shop foremen, assistant foremen, clerks, timekeepers, and shop accountants, storekeepers at shops and their assistants, stationary engineers and firemen; sweepers, cleaners, roustabouts, and other un-

skilled laborers employed in general work in and about shops and shop grounds; cost of fuel for forges, fuel, stores, and supplies; and other undistributed shop expenses.

NOTE.—When marine repair shops, shop offices, repair docks, and yards, and other places at which mechanical work is done, are supplied with heat, light, or power from boilers or power plants performing service also for rail operation or for other outside operations, a proportion of the cost of such heat, light, or power should be distributed to this account.

The following is a list of the more important supplies and small tools used in shop work:

Acid,	Emery cloth,	Potash,
Adz handles,	Emery paper,	Prisms,
Adzes,	Faucets,	Hail cutters,
Ammonia,	File brushes,	Rakea,
Auger bits,	File cards,	Raaps,
Auger handles,	File handles,	Ratchet braces,
Augers,	Files,	Resln,
Ax handles,	Fire hooks (stationary boilers),	Rope,
Axes,	Fire shovels (stationary boilers),	Rules,
Basins,	Flags,	Sal ammoniac,
Bath brick,	Fork handles,	Sandpaper,
Battery brushes,	Forks,	Sand soap,
Beeswax,	Forks, coke,	Saw blades,
Bell cord,	Flannel, canton,	Saws, hand,
Bits,	Funnels,	Scoops,
Bluestone,	Gimlets,	Screw-drivers,
Bone, granulated,	Glue,	Screw-drivers, ratchet,
Borax,	Gluepots,	Screws,
Bottles,	Glycerine,	Shellac,
Bracea,	Grsphite,	Shovels,
Brooma,	Grinding compound,	Slates,
Brushes, duat,	Ground glass,	Slate pencils,
Brushes, oil,	Hack-saw blades,	Sledges,
Brushes, paint,	Hammers,	Soap,
Brushes, scrub,	Hammers, babbitt,	Soda,
Brushes, sweeplog,	Hand leathers,	Solder,
Brushes, varniah,	Handles,	Soldering fluid,
Brushes, wall,	Hatchets,	Speiter solder,
Brushes, whitewash,	Hoes,	Spigots (oil barrels),
Brushes, window,	Hydraulic-jack compound,	Split levels,
Buckets,	Keel,	Spirit-level viala,
Carpenter tools furnished apprentices,	Lampblack,	Sponges,
Casehardening,	Lead,	Sprinkling cans,
Cement (belt),	Lead, red,	Squares,
Chalk,	Lye,	Squirts (lubricating),
Chalk lines,	Malleta,	Steocil brushes,
Chamois skins,	Marking brushes,	Tacks,
Charcoal,	Marking pots,	Tapelines,
Clamps, hand,	Measures, liquid,	Tin cups,
Coal-pick handles,	Metallic tapes,	Tool steel, for small
Coal picks,	Mineral paste,	hand tools,
Compound for B. S. hammers,	Mops,	Tripoli,
Compound for welding,	Mop handles,	Trucka,
Corks,	Muslin,	Twine,
Cosmic (to prevent rust),	Oil cans,	Wash basins,
Crayon,	Oifstones,	Wheelbarrowa,
Cushion beaters,	Padlocks,	Whetstones,
Ditching lines,	Paint pots,	White lead,
Drinking cups,	Picks,	Whiting,
Drinking glasses,	Pipe-joint grease,	Window cloths,
Duatsans,	Pliers,	Wire,
Emery,	Plumbago,	Wire brushes,
Emery boxes,	Pollab,	Wrenches, all kinda,
	Pollish, stove,	Zinc cakes,
		Zinca.

**11. MAINTAINING JOINT FACILITIES—DR.**

This account includes a carrier's proportion of costs to maintain structures and equipment used for the operation of joint ferry lines or facilities in connection therewith maintained by other carriers.

**NOTE.**—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint ferry lines or facilities in connection therewith operated by other companies in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

**12. MAINTAINING JOINT FACILITIES—CR.**

This account includes the proportion of costs to maintain structures and equipment used for the operation of joint ferry lines or facilities in connection therewith maintained by a carrier chargeable to other carriers.

**NOTE.**—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expenses of maintaining joint ferry lines or facilities in connection therewith operated by a carrier, but in the joint use of which other carriers participate. The bill rendered by any creditor against any debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

**II. TRANSPORTATION EXPENSES.****13. SUPERINTENDENCE.**

This account includes pay and expenses of manager, superintendent of marine department, assistant superintendent, superintendent of floating equipment, superintendent of ferries, and other officials engaged in superintending ferry lines; pay of chief and other clerks, fire chiefs, inspectors when not engaged on service chargeable to other accounts, accountants, cashiers, and all other employees of officers whose pay is charged to this account.

Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks, premiums on fidelity bonds of such officers and their assistants; expenses of photographing buildings, structures, and marine equipment.

Cost of drafting instruments and expenses of repairing same, subscriptions to newspapers and periodicals, and cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account.

The following is a list of the more important articles chargeable to this account:

Atlases,	Keel,	Straightedges,
Barometers,	Magnets,	Tacks for drawing boards,
Books,	Magnifiers,	Tally registers,
Boxes for blueprints,	Marine glasses,	Tapelines,
Boxes for drawing instruments,	Oilstones,	Telescopes,
Cameras and supplies,	Pantographs,	Thermometers,
Chains,	Parallel rulers,	Tin boxes for tracing and prints,
Directories,	Periodicals,	Traverse tables,
Drawing boards,	Plane tables,	Triangles,
Drawing instruments,	Planimeters,	Tripods,
Field glasses,	Protractors,	Teesquares,
	Reading glasses,	Verniers.
	Scales,	
	Slide rules,	

NOTE A.—When employees enumerated above are engaged in work not chargeable to ferry service, their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 14. SHORE EMPLOYEES.

This account includes pay of ferry masters, ferry ticket sellers, ticket collectors, ticket choppers, gatemen, bridge-men, porters, watchmen, policemen, cleaners, scrubbers, and all other shore employees engaged in ferry service.

NOTE.—This account does not include wages of baggage agents, railroad ticket sellers, or other employees engaged in handling baggage, selling tickets, or performing other services in connection with rail operations.

#### 15. SUPPLIES AND EXPENSES—SHORE.

This account includes:

HEATING.—Cost of fuel, water, steam, and supplies used in heating ferry stations, waiting rooms, ticket offices, and other buildings used in ferry service.

LIGHTING.—Cost of gas, oil, electric current, carbons, incandescent and arc lamps, and other supplies used in lighting ferry stations, waiting rooms, ticket offices, docks, piers, ferry slips, and other buildings used in ferry service.

OTHER EXPENSES.—Rent of buildings, piers, docks, slips, wharves, land, land under water, ferry landings and bulk-heads, and other property used in ferry service; cost of furniture and repairs and renewals thereof; cost of all supplies (except stationery and printing) used by shore employees and expenses of their offices, including cartage; sprinkling; lubricants for use in connection with docks, ferry bridges, and ferry racks; fog bells, tools, etc.; oil and wicking used in lanterns of watchmen in or about ferry station buildings; uniforms, uniform trimmings, and badges for shore employees.

Payments for water, washing towels, sprinkling about ferry stations and buildings, cleaning privy vaults, rents for use of automatic weighing and recording attachments

for scales; also premiums on fidelity bonds of shore employees; licenses of ticket agents, agents' expenses, reports of commercial standing, and membership fees in agents' associations.

The following is a list of the more important articles chargeable to this account:

Atlases,	Gang planks,	Pails,
Awnings,	Gas,	Pinch bars,
Axes,	Hampers,	Rakes,
Baggage checks,	Harness,	Reflectors,
Barometers,	Hatchets,	Rolling chairs for invalids,
Baskets,	Hoes,	Rubber hose,
Bicycles,	Hooks,	Safes,
Blocking,	Horses,	Sawdust.
Brooms,	Hose,	Saws,
Brushes,	Hose couplings,	Scoops,
Buckets,	Ice,	Scales, portable,
Bulletin boards,	Ice barrels,	Scrubbing brushea,
Call bells,	Ice boxes,	Settees,
Candles,	Ice buckets,	Shovels,
Carpets,	Ice carts,	Sledges,
Car-seal presses,	Ice tongs,	Soap,
Chains,	Keys,	Spades,
Chairs,	Ladders for cleaning and lighting,	Sponges,
Chair cushions,	Lamphblack,	Sprinkling cans,
Chalk,	Lamp burners,	Stools,
Chamois skins.	Lamp chimneys,	Stove blacking,
Check boxes,	Lamp fittings,	Stoves and stovepipe,
Check racks,	Lamp globes,	Tables,
City directories,	Lamp mantels,	Tacks,
Clocks,	Lamps, not perma- nently attached to buildings,	Tarpaulins (not for cars or boats),
Coal hobs,	Lanterns,	Thermometers,
Cold chisels,	Lantern fittings,	Ticket cases,
Copy-press stands,	Lantern globes,	Tongs,
Counter brushes,	Letter boxes,	Tool boxes,
Counter scales,	Mail bags,	Torpedoes,
Cups,	Maps and cases,	Towels,
Curtains,	Marking brushes,	Trucks,
Cupboards,	Marking pots,	Twine,
Desks,	Marline,	Typewriter stands,
Dippers,	Matches,	Wagons,
Dusters,	Measures,	Wash basins,
Electric fans,	Medical boxes,	Waste,
Electric lamps, incan- descents,	Mirrors,	Water barrels,
Electric-light aux- piles,	Money drawers,	Water howis,
Extinguishers, hand,	Nails for boxing,	Water cans,
Feather dusters,	Newspapers,	Water coolers,
Files, document,	Oil,	Water pails,
Fire buckets,	Oil cans,	Wheelbarrows,
Flags,	Padlocks,	Whisk brooms,
Floor coverings,		Wrenches.

## 16. TELEGRAPH AND TELEPHONE OPERATION.

This account includes:

**TELEGRAPH.**—Pay of telegraph operators and messengers employed in the operation of ferry lines.

**TELEPHONE.**—Pay of operators and messengers; cost of chemicals, coppers, zines, and other supplies for charging telephone batteries; costs incident to the use of telephone cable lines and conduits, and telephone rents and expenses not otherwise provided for.

**OTHER EXPENSES.**—Pay and expenses or proportion thereof, of superintendent of telegraph, his clerks and attendants, and incidental office expenses; cost of chemicals, coppers, zins, and other supplies for charging telegraph batteries; rent, fuel, light, furniture, and other supplies for telegraph offices; costs incident to rent of telegraph conduits, telegraph lines, and telegraph poles of other companies.

**17. CHARTER OF BOATS.**

This account includes amounts paid for charter or hire of ferry boats and all other revenue floating equipment engaged in ferry service.

**18. MANNING BOATS.**

This account includes pay of officers, crews, watchmen, and all employees on ferry boats, and on all other revenue floating equipment engaged in ferry service.

**19. FUEL FOR BOATS.**

This account includes the cost of fuel with foreign freight charges on same, used on ferryboats and other boats engaged in ferry service; cost of loading fuel on board boats; payments for cartage of fuel and ashes; cost of operating coaling stations for ferry departments, including fuel, light, water, oil, waste, wheelbarrows, picks, shovels, tools, and other supplies; cost of removing ashes from boats; pay of stevedores, boat hands, and other employees while so engaged; and amounts paid to other companies, firms, or individuals for performing such work.

**20. WATER FOR BOATS.**

This account includes all expenditures in connection with supplying water to boats engaged in ferry service; wages of employees engaged in connection therewith; expenses, or proportion thereof, of operating water stations, including fuel, oil, waste, tools, and other supplies; also amounts paid to municipalities, corporations, or individuals for water furnished.

**21. OTHER SUPPLIES AND EXPENSES—BOATS.**

This account includes cost of gas, oil, ice, small tools, and all incidental supplies for boats engaged in ferry service, such as flags, galley furniture, hatchets, axes, blocks and tackle, charts, fire extinguishers, hose, lanterns, lamps, lines, marline, marline spikes, rockets, skids, trucks, water barrels, oil, waste, drinking water, rope, pails, mops, ash cans, sand, sawdust, electric lighting, etc.; expenses of boatmen for telephone tolls, car fares, etc., boiler inspection, licenses, labor pumping out boats; customs fees for renewals of boat's papers and other dues.

**22. LOSS AND DAMAGE.**

This account includes payments for loss, damage, or destruction of freight, parcels, or express (including company's material) intrusted to a carrier for ferriage, including live stock, horses, and other cattle, wagons and other vehicles and lading received for ferriage, and all expenses directly incident thereto, when such loss or damage or destruction occurs in course of operation of ferry lines; also freight in transit lost overboard from ferryboats; cost of repacking and boxing damaged merchandise and other property; pay and expenses of employees or others engaged as adjusters and in detecting thieves; payments for loss, damage, or destruction of baggage and other personal property, including clothing carried as baggage; damage to clothing worn by persons not in accident, and all expenses directly incident thereto; services and expenses of employees or others while engaged as witnesses in lawsuits in connection with loss and damage cases, less insurance and amount received from sale of damaged freight or baggage.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

**23. DAMAGE TO PROPERTY.**

This account includes payments for damage to piers, docks, wharves, bulkheads, ferry racks, slips, and bridges owned by others than the carrier, whether occasioned by fire, collision, or otherwise, less insurance recovered; payments for damages to yachts, ferryboats, sailboats, lighters, and any and all other classes of marine equipment owned by others than the carrier, or destruction of such vessels by collision, less salvage and insurance recovered; payments for damages to riparian rights by encroachments at ferry terminals; detecting thieves; blocking channels and free waterways; also pay and expenses of employees or others while engaged as witnesses in lawsuits arising out of damage to property.

NOTE A.—Expenses not otherwise provided for, in connection with the conduct of suits, should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

**24. INJURIES TO PERSONS.**

This account includes all expenses incident to injuries to persons when caused directly in connection with ferry trans-

portation; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; proportion of pay and expenses of claim adjusters and their clerks; also pay and expenses of employees or others while engaged as witnesses in lawsuits, attending coroners' inquests or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

#### 25. OTHER EXPENSES.

This account includes all expenses in connection with transportation not properly chargeable to other "Transportation Expenses" accounts.

#### 26. OPERATING JOINT FACILITIES—DR.

This account includes a carrier's proportion of transportation expenses for the use of joint ferry lines or facilities in connection therewith operated by other carriers.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the transportation expense of joint ferry lines or facilities in connection therewith operated by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

#### 27. OPERATING JOINT FACILITIES—CR.

This account includes the proportion of transportation expenses for the use of joint ferry lines or facilities in connection therewith operated by a carrier chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the transportation expense of joint ferry lines or facilities in connection therewith operated by a carrier but in joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

### III. GENERAL EXPENSES.

#### 28. ADMINISTRATION EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assist-

ant to the vice-president, general accountant, and subordinate officers of the accounting department, and all other general officers not provided for having direct supervision over ferry lines; pay and expenses or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Proportion of rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting, and care of offices; telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

NOTE A.—No charge should be made to this account except for additional expense occasioned by the operation of ferry service.

NOTE B.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE C.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses, for Steam Roads, Third Revised Issue.

## 29. LAW EXPENSES.

This account includes pay and expenses or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc., fees for retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to ferry service.

## 30. INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings, docks, equipment, merchandise in transit, other property, and persons against loss, damage, or injury, by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to Ferry Lines.

NOTE.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

## 31. RELIEF DEPARTMENT EXPENSES.

This account includes all salaries and expenses incurred by a carrier company in connection with operating relief departments for the benefit of ferry lines; also contributions made by a carrier to such departments.

## 32. PENSIONS.

This account includes all pensions paid to retired employees of the ferry service and expenses in connection therewith.

## 33. STATIONERY AND PRINTING.

This account includes cost of stationery, stationery supplies, printing books, blank forms used in connection with ferry service. (Dictionaries, periodicals, technical books, etc., should be charged to account No. 13, "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,	Forms,	Pustage,
Addressographs and supplies,	Glass pens,	Printed cards,
Arm rests,	Hectographs,	Printed tablets,
Binders,	Indexes,	Punches (not conductors' or baggage men's),
Blank books,	Ink, for writing and drawing,	Rubber bands,
Blank cards,	Inkstands,	Rubber stamps,
Blank forms,	Invoice books,	Rulers,
Blank paper,	Legal-case paper,	Ruling pens,
Blank tablets,	Letter paper,	Scrapbooks,
Blotters,	Manifold paper,	Sealing wax,
Blotting paper,	Manifold pens,	Seals,
Blueprint paper,	Mimeographs,	Shears,
Bristol board,	Mucilage,	Shipping tags,
Calculating machines,	Mucilage brushes,	Shorthand notebooks,
Calendars,	Neostyles,	Sponges,
Caligraphs,	Note paper,	Sponge cups,
Carbon paper,	Notices,	Stamps, impression,
Cardboard,	Numbering stamps,	Stylographs,
Cards,	Oil paper,	Tablets,
Circulars,	Orders,	Tape,
Computing tables,	Paper,	Telegraph blanks,
Copy (impression) books,	Paper baskets,	Tissue (impression) paper,
Copying brushes,	Paper clips,	Tracing cloth,
Copying presses,	Paper cutters,	Tracing paper,
Crayons,	Paper fasteners,	Twine,
Cyclostyles,	Paper files,	Typewriters and ribbons,
Dating stamps and ribbons,	Paper weights,	Wage tables,
Drawing paper,	Papyrographs,	Waste baskets,
Duplicators,	Parchment paper.	Water colors,
Electric pens,	Pencils, for writing and drawing,	Water holders,
Envelopes,	Pencil sharpeners,	Wrapping paper,
Erasers, rubber and steel,	Penholders,	Wringers for copying presses.
Eyelets,	Penracks,	
Eyelet punches,	Pens, for writing and drawing,	
	Pins,	

## 34. OTHER EXPENSES.

This account includes all expenses in connection with ferry lines not properly chargeable to other "General Expense" accounts.

**35. GENERAL ADMINISTRATION, JOINT FACILITIES—DR.**

This account includes a carrier's proportion of "General Expenses" incident to operating joint ferry lines or facilities in connection therewith operated by other carriers.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of expense of general administration of joint ferry lines or facilities in connection therewith operated by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

**36. GENERAL ADMINISTRATION, JOINT FACILITIES—CR.**

This account includes the proportion of "General Expenses" incident to operating joint ferry lines, or facilities in connection therewith, operated by a carrier, chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of general administration of joint ferry lines or facilities in connection therewith operated by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

### 3. HARBOR TERMINAL TRANSFERS.

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**NOTE.**—This classification applies to the service of transferring freight and passengers in cars by water between the terminal of a rail line and a station of the same line without direct rail connection, or between the terminal of a rail line and the tracks of a connecting carrier, and to the receipt and delivery of less-car-load freight between the carrier's terminals, and docks, wharves, landings, and steamships, and to the receipt and delivery of cattle, grain, and other freight in bulk in lighters, barges, and other vessels; and covers the transfers operated in New York Harbor and analogous operations elsewhere, if any.

In instances where the revenue of this operation consists of an arbitrary allotment from or division of the freight receipts, the revenue should be set up for all the freight handled (except company freight), including freight not routed for lighterage or floatage, but upon which such service was performed as a matter of convenience to the operating carrier, and including freight floated to one float-delivery point and carted or trucked to another float-delivery point.

The cost of cartage and truckage performed to complete deliveries should not be charged to outside operations.

No revenue should be set up for company freight lightered or floated.

## OPERATING REVENUES.

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### GENERAL ACCOUNTS.

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#### Account.

- I. LIGHTERAGE REVENUE.
- II. MISCELLANEOUS REVENUE.

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#### I. LIGHTERAGE REVENUE.

This account includes a carrier's revenue for the lighterage and floatage of freight. To it should be charged amounts paid other companies or individuals for lighterage.

NOTE A.—Revenue should be credited to this account on the basis of performed service only.

NOTE B.—No revenue should be set up for service performed for the carrier owning or leasing and operating this transfer service, but the cost of such service, when for benefit of rail operations or other outside operations, should be credited to Operating Expenses, Account No. 36, "Other Operations—Cr."

#### II. MISCELLANEOUS REVENUE.

This account includes carrier's revenue for extra lighterage, towing outside lighterage limits, and all other towing for which an extra charge is made; wharfage, demurrage, and storage at terminals, the operation of which is charged to harbor terminal transfers; insurance at terminals and afloat when billed out at other than cost; storage afloat, grain overage on boats, pumping performed and water furnished by tugs to outside parties; extra labor, and all other miscellaneous revenue from boats and at terminals, the operation of which is charged to harbor terminal transfers.

To this account should be charged extra lighterage, extra towing, extra labor, storage, wharfage, demurrage, and all other service payable to other companies or individuals when such payments represent revenue collected and credited to this account and not a direct expense.

NOTE.—No revenue should be set up for service performed for the carrier owning or leasing and operating this transfer service, but the cost of such service, when for benefit of rail operations or other outside operations, should be credited to Operating Expenses, Account No. 36, "Other Operations—Cr."

## OPERATING EXPENSES.

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### GENERAL ACCOUNTS.

#### Account.

- I. MAINTENANCE.
- II. TRANSPORTATION EXPENSES.
- III. GENERAL EXPENSES.

### PRIMARY ACCOUNTS.

#### I. MAINTENANCE—

- 1. Dredging.
- 2. Buildings, Fixtures, Docks, and Grounds.
- 3. Terminal Tracks and Yards.
- 4. Telegraph and Telephone Lines.
- 5. Locomotives—Repairs.
- 6. Locomotives—Renewals.
- 7. Locomotives—Depreciation.
- 8. Floating Equipment—Repairs.
- 9. Floating Equipment—Renewals.
- 10. Floating Equipment—Depreciation.
- 11. Shop Machinery and Tools.
- 12. Injuries to Persons.
- 13. Other Expenses.
- 14. Maintaining Joint Facilities—Dr.
- 15. Maintaining Joint Facilities—Cr.

#### II. TRANSPORTATION EXPENSES—

- 16. Superintendence.
- 17. Charter of Boats.
- 18. Manning Boats.
- 19. Boat Supplies and Expenses.
- 20. Towing.
- 21. Wharfage and Demurrage.
- 22. Station Employees.
- 23. Station Supplies and Expenses.
- 24. Yard Employees.
- 25. Yard Supplies and Expenses.
- 26. Longshore Labor.
- 27. Other Shore Expenses.
- 28. Rent of Buildings, Docks, and Wharves.
- 29. Telegraph and Telephone Operation.
- 30. Other Expenses.
- 31. Loss and Damage.
- 32. Damage to Property.

33. Injuries to Persons.
34. Operating Joint Facilities—Dr.
35. Operating Joint Facilities—Cr.
36. Other Operations—Cr.

### III. GENERAL EXPENSES—

37. Administration Expenses.
38. Law Expenses.
39. Insurance.
40. Relief Department Expenses.
41. Pensions.
42. Stationery and Printing.
43. Other Expenses.
44. General Administration, Joint Facilities—Dr.
45. General Administration, Joint Facilities—Cr.

## I. MAINTENANCE.

### 1. DREDGING.

This account includes cost of dredging about docks, wharves, piers, and other landings, transfer bridges, float bridges, pontoons, slips, bulkheads, jetties, and inclines thereto, or for approaches to such properties; widening and deepening channels and removing obstructions therefrom; cost of removing material dredged out; expenses of operating tugs, dredges, mud scows, barges, and floats, and pay of crews, divers, pilots, and other employees while engaged on such work; salary and expenses, or proportion thereof, of officials in charge of such work, and payments for work done on contract by other companies and individuals.

**NOTE.**—When dredging is done for the joint benefit of the rail department or other outside operations, the expense of such dredging should be divided among them.

### 2. BUILDINGS, FIXTURES, DOCKS, AND GROUNDS.

This account includes all expenses incident to repairing and renewing buildings, fixtures, docks, and machinery owned by a carrier and used in its harbor terminal transfer service, including those at terminals that can not be reached by exclusively rail movement, and maintaining grounds and approaches connected therewith, as follows:

**BUILDINGS.**—Cost of material used (less salvage) and labor expended in repairing and renewing buildings and platforms; also overhead foot bridges (not public highways), inclines to stations and canopies or sheds not adjoining the building but used as part thereof; including similar buildings and structures located upon docks, wharves, and piers.

Painting, glazing, graining, varnishing, papering, calcimining, and decorating buildings; signs on buildings; building permits; cost of land for buildings when chargeable to

expenses; removing old structures, and removing snow from roofs of buildings.

The following is a list of the more important structures classified as buildings:

Bins for material,	Fire-engine houses,	Scales and scale
Boiler houses,	First-aid houses,	houses,
Breakwaters for protection of buildings,	Foundries,	Scrap bins,
Buildings and rooms for employees,	Fuel houses or stations,	Stables,
Buildings on piers,	General offices,	Station platforms,
Carpenter shops,	Grain cribs,	Station signs,
Coal chutes,	Hay houses,	Station stairways,
Coal holsts,	Hose houses,	Stations,
Coaling platforms,	Ice houses,	Stock pens,
Cold-storage houses,	Lumber sheds,	Storehouses,
D a m a g e d - freight sheds,	Offices,	Tanks, gas,
Dry houses,	Oil houses,	Tanks, oil,
Dwellings,	Outhouses,	Tanks, water,
Elevators,	Platforms,	Telegraph offices,
Engine houses,	Power houses,	Tool houses,
Express buildings,	Pump houses,	Vegetable sheds,
	Refused-freight sheds,	Warehouses,
	Repair shops,	Wash rooms,
		Watchhouses.

**FIXTURES.**—Cost of fixtures (less salvage), such as bunks, counters, file cases, ice chests, railings, shelving, wash-bowls, water coolers, etc., when immovable and built in as a part of the structure; also cost of repairing and renewing such fixtures.

**MACHINERY.**—Cost of material used (less salvage) and labor expended in repairing and renewing machinery and structures (except tools and machinery chargeable to Clearing Account, "Marine Repair Shop Expenses") used in connection with buildings and docks, such as air compressors, armatures and fields, ash buckets, ash hoists, belting, boilers, chutes, cisterns, coal buckets, coal buggies, coal pockets, cranes, derricks, dump cars for fuel plants, dynamos and parts, fire engines, fire extinguishers, fire hose, gas pumps, hoists, hoisting and lowering machinery for float-bridges, hose carts, hose reels, hydrants, hydraulic rams, pipe lines, pumps, scales for weighing fuel, screens, shafting, standpipes, stationary engines, steam pipes, switchboards and parts (except telegraph and telephone), tipples, track tanks, trestles, water troughs, windmills, and wood racks.

**DOCKS.**—Cost of material used (less salvage) and labor expended in repairing and renewing docks, wharves, piers, and other landings, transfer bridges, float-bridges, pontoons, slips, bulkheads, jetties, and inclines thereto, including filling, strengthening, bracing, and painting; expenses of operating pile drivers, tugs, barges, and floats, including wages of crews and all tools and supplies used, while engaged on such work.

Cost of cribwork, racks, or caissons constructed for preserving the depth of water secured by dredging; cost

of guards and other piling for protection from damage by drift or ice; cutting ice around docks and wharves to prevent damage; also pay and expenses, or proportion thereof, of officials in charge of repairs and renewals of docks and wharves.

Pay of work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating pile drivers, dredges, and tugboats; cost of fuel, stores, and other supplies for work-train locomotives and cars, and of oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to docks and wharves.

**Grounds.**—Cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, sidewalks, and streets within the limits of marine repair shop grounds or immediately adjacent to buildings, the cost of operating which is chargeable to harbor terminal transfers; driveways and alleys used for receipt or delivery of passengers or freight at stations or in yards at terminals that can not be reached by continuous rail movement; dams, ponds, reservoirs, and wells. Payments of assessments for street repairs, sewers or other public improvements affecting building sites and shop grounds. Cost of laying out, cleaning (except ordinary cleaning performed by station cleaners), grading, draining, mowing, and beautifying shop and station grounds. Pay of subdivision foremen, work-train enginemen, trainmen, and enginehousemen, and of employees engaged in operating steam shovels, scrapers, pile drivers, and ditchers; cost of fuel, stores, and other supplies for work-train locomotives and cars, and oil and wicking used in lanterns of work-train enginemen and trainmen, while such employees and equipment are engaged on work pertaining to buildings and grounds.

**Other Expenses.**—Cost of material used (less salvage) and labor expended in repairing and renewing framework for shafting, foundations for machinery and stationary scales of all kinds, including foundations, platforms, supports for dead rails, beams, weights and all fixtures and appurtenances; also the cost of draining scale pits and testing and inspecting scales; expense of protecting pipes and payments for permanent water rights; repairing and renewing stationary fixtures used in connection with heating and lighting buildings, such as arc lamps, chandeliers, electric-light fixtures, electric-light wiring, electroliers, furnaces, gas-burners, lamps when permanently attached to buildings, pipes, radiators, and registers.

Cost of repairing and renewing stationary fixtures used for supplying buildings with water, or for draining; water pipes, water-closets, and washstands; elevators; cleaning sewers, framing cross-ties for water troughs, protection against fire, such as water mains and fire plugs; also

protecting buildings and grounds against floods and wash-outs by means of walls and embankments.

NOTE A.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which actual renewal is made.

NOTE B.—Insurance recovered for damage to buildings, fixtures, and grounds should be credited to this account. Insurance recovered for total destruction of buildings and fixtures should be credited to an appropriate replacement account, which account should be charged with the cost of replacement, excess cost of replacement, if any, over amount to credit of such replacement account to be charged to this account.

### 3. TERMINAL TRACKS AND YARDS.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing tracks at terminals which can not be reached by continuous rail movement, and upon docks, piers, and transfer bridges forming part of such terminals; also cost of maintenance of tracks in yards adjacent to or forming part of such terminals.

Cost of angle bars, ballast, derails, frogs, guard rails, and guard rail appurtenances, nuts, rails, rail braces, rail chairs, rail joints, splice bars, step chairs, switches, and switch appurtenances, ties, tie plates, tie plugs, tie rods, track bolts, track spikes, and all other track material, including pay of employees unloading, distributing, and laying rails, ties, other track material and ballast, and preparing roadbed for the same; inspection, ditching, draining, filling, grading, and piping; removing snow, sand, and ice; and salary and expenses, or proportion thereof, of superintendent in charge of such work.

Cost of repairing and renewing fences, walls, sidewalks, streets, and roadways within the limits of such yards or adjacent thereto. Payments of assessments for street repairs, sewers, or other public improvements assessed against such tracks and yards. Cost of cleaning, watching, and patrolling such tracks and yards, and maintaining approaches thereto.

NOTE.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year, regardless of the month in which actual renewal is made.

### 4. TELEGRAPH AND TELEPHONE LINES.

This account includes:

TELEGRAPH.—Cost of material used (less salvage) and labor expended in repairing and renewing telegraph lines owned by a carrier, or for which it is responsible, and used in the operation of harbor terminal transfers; also cost of conduits, poles, cross-arms, wire, insulators, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the plant. Pay of chief line repairmen, linemen, and other employees, and cost of special tools used by them; also pay and expenses, or proportion thereof, of officials in charge of such repairs.

**TELEPHONE.**—All expenses similar to the above incurred in connection with telephone lines and telephone boxes attached to poles or docks.

**NOTE.**—The salaries and expenses of officials and employees engaged in both maintaining and operating telegraph and telephone lines, or performing services for both rail and outside operations, or for two or more outside operations, should be divided among the accounts affected when the exact amount chargeable to each can not otherwise be ascertained.

## 5. LOCOMOTIVES—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing locomotives and tenders, and fixtures thereof, the cost of operating which is charged to harbor terminal transfers (except as otherwise provided for); such as air-signal equipment, including hose, arm rests, awnings, brake fixtures, cab and steam-gage lamps, cab cushions, clocks, coal boards, fire extinguishers permanently attached to locomotives, gongs, head lamps, metallic packing, pneumatic sanding equipment, seat boxes, speed recorders, steam and other power brakes, steam-heat appliances, including hose and all other appliances of like nature, storm doors, tool boxes; also cost of supervision; pay of locomotive inspectors engaged in inspecting all parts of locomotives and tenders (except pay of smokestack and ash-pan inspectors, which should be charged to account "Yard Supplies and Expenses"), pay of employees engaged in sponging tender, driving and truck boxes of locomotives undergoing repairs in shops (but pay of employees similarly engaged on locomotives not undergoing repairs in shops should be charged to account "Yard Supplies and Expenses"), and cost of cutting up condemned locomotives and tenders; small hand tools used exclusively in locomotive repairs; special service, such as bringing locomotives to shops or watching them while on the way to shops for repairs, and trying locomotives after having been repaired; traveling expenses of employees whose pay is chargeable to this account; and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on locomotives; also proportion of shop expenses as provided in note following Maintenance of Equipment account, "Other Expenses," Classification of Operating Expenses for Steam Roads, Third Revised Issue.

The value of old material released during repairs and insurance recovered should be credited to this account.

**NOTE A.**—The cost of repairing locomotives, the operation of which is charged to Operating Expenses (Rail) should not be charged to this account.

**NOTE B.**—The word "repairs" as here used includes all repairs to or renewals of parts of locomotives commonly known as fixtures or attachments, and classified as running or roundhouse repairs; also repairs to or renewals of the more important or vital parts of locomotives, the necessity for which is caused by breakage, failure, or accident while in service; also repairs to a locomotive, damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of wear and tear from use.

**6. LOCOMOTIVES—RENEWALS.**

This account includes the original cost (estimated, if not known), record value, or purchase price of all locomotives condemned, destroyed, or sold, less:

(a) Amount previously accrued and charged off for depreciation up to date of retirement;

(b) Scrap value of salvage or the amount received from sale of locomotives retired.

NOTE A.—The cost of renewing locomotives, the operation of which is charged to Operating Expenses (Rail) should not be charged to this account.

NOTE B.—Locomotives permanently retired from service, but held pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation, or at actual scrap value, if determinable.

NOTE C.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

**7. LOCOMOTIVES—DEPRECIATION.**

This account includes a monthly charge representing depreciation on locomotives. This monthly charge should be computed at a certain rate per cent on the original cost (estimated, if not known), record value, or purchase price of such locomotives. Charges should be made to this account during the life of the locomotives, except in cases of locomotives which attain to greater than a normal life; in such cases charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of locomotives prematurely retired charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When locomotives are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 6, "Locomotives—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular locomotive, and, together with the charge to Account No. 6 "Locomotives—Renewals," and value of salvage or amount received from sale, should provide a reserve for replacement of the locomotive when retired.

**8. FLOATING EQUIPMENT—REPAIRS.**

This account includes:

HULLS.—Cost of material used and labor expended in repairing hulls, decks, cabins, masts, rigging, sails, tarpaulin covers, platforms, umbrellas and other parts (exclusive of machinery) of tugs, steam lighters, lighters, car and other floats, grain barges, barges, steam hoisters, dredges, scows, and all other floating equipment; furniture and fixtures,

such as anchors, axes, barometers, beds, bedding, binnacle lamps, block and tackle, capstan bars, carpets, chains, chairs, charts, clocks, compasses, copying presses, counters, desks, fenders, fire buckets, fire extinguishers, flue cleaners, gang planks, hatchets, hawsers, hooks, keys, lamps (when permanently attached to boats), life preservers, lines, linoleum, logs and log lines, mats, matting, mattresses, mirrors, oars, oil cans, pillows, poker, racks, rafts, railings, rugs, safes, scales, scrapers, settees, shovels, splice bars, spy-glasses, stoves and stove furniture, tables, tarpaulins, tools, tool boxes, wrenches; cost of docking, painting, calking, seaming, and varnishing; pay and expenses, or proportion thereor, of shore engineers, shore captains and their assistants when engaged in supervising the maintenance of floating equipment. Repairs to and renewals of tracks on car floats, including rail, rail joints, spikes, nuts, bolts, and all other track material, and cost of labor laying down and taking up track, including inspection.

**MACHINERY.**—Cost of material used and labor expended in repairing boilers, engines, machinery, and foundations for same, bearings for machinery, capstans, winches, rudders, shafts, steering gear, ventilators, electric plants, steam and hot-water fixtures and all similar parts.

The value of old material released during repairs and insurance recovered should be credited to this account.

**NOTE A.**—The cost of repairing floating equipment, the operation of which is charged to Operating Expenses (Rail), should not be charged to this account.

**NOTE B.**—The word "repairs" as here used includes all repairs to or renewals of minor parts of floating equipment; also repairs to or renewals of the more important or vital parts of floating equipment, the necessity for which is caused by breakage, failure, or accident while in service; also the repairs to floating equipment damaged through accident or otherwise, necessary to restore it to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

#### 9. FLOATING EQUIPMENT—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of floating equipment condemned, destroyed, or sold, less:

(a) Amount previously accrued and charged off for depreciation up to date of retirement;

(b) Scrap value of salvage or the amount received from sale of equipment retired.

**NOTE A.**—The cost of renewing floating equipment, the operation of which is charged to Operating Expenses (Rail), should not be charged to this account.

**NOTE B.**—Floating equipment permanently retired from service, but held pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value if determinable.

**NOTE C.**—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

**10. FLOATING EQUIPMENT—DEPRECIATION.**

This account includes a monthly charge representing depreciation on floating equipment. This monthly charge should be computed at a certain rate per cent on the original cost (estimated, if not known), record value, or purchase price of such floating equipment. Charges should be made to this account during the life of the floating equipment, except in cases of floating equipment which attains to greater than a normal life; in such cases charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of floating equipment prematurely retired charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

**NOTE A.**—When floating equipment is prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 9, "Floating Equipment—Renewals," as provided in the text therefor.

**NOTE B.**—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular floating equipment, and together with the charge to Account No. 9, "Floating Equipment—Renewals," and value of salvage or amount received from sale, should provide a reserve for replacement of the floating equipment when retired.

**11. SHOP MACHINERY AND TOOLS.**

This account includes:

**MACHINERY AND TOOLS—REPAIRS.**—Cost of material and labor expended in repairing tools and machinery in machine shops, carpenter shops, blacksmith shops, forges, paint shops, and all shops, and upon docks employed in making repairs to floating equipment, the cost of operating which is charged to harbor terminal transfers; scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), lathes, drills, planers, cutters, shapers, and other shop machinery; also in repairing furnaces, forges, steam hammers, and sewing machines used in shops. Cost of repairing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

**MACHINERY AND TOOLS—RENEWALS.**—Cost of new tools and machinery (less salvage) used in shops and on docks described above, scaffolds, shafting, belting, and other appliances for running machinery, cranes, hoists (power and hand), lathes, drills, planers, cutters, shapers, and other appliances used in connection therewith; also furnaces, forges, steam hammers, and sewing machines used in shops. Cost of renewing heating boilers should be charged to account "Buildings, Fixtures, and Grounds."

**POWER PLANT EQUIPMENT.**—Cost of material used (less salvage) and labor expended in repairing and renewing steam and water plant equipment, including engines and engine parts, appliances, and fixtures; belts, belt tighteners, and fixtures; receivers, lubricators, and oiling devices; shafting, clutches, cranes, hoists, and other engine-room appliances, furnaces; economizers, stacks, mechanical draft machinery, pumps, feed-water heaters, purifiers, tanks, condensers, coal and ash-conveying machinery, mechanical stokers, and other boiler-room appliances; piping and steam fitting, including valves, separators, water and sewer connections, and water meters.

Cost of repairing and renewing electric equipment, including generators and generator parts, dynamos, switchboards, cables and feeder terminals, and wiring in connection therewith; storage batteries, transformers, boosters, rheostats, circuit breakers, meters, and other electric equipment.

## 12. INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with maintenance; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others while engaged as witnesses in lawsuits, attending coroners' inquests, or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

## 13. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance" accounts, including cost of pumping out boats laid up; material and supplies furnished tugs, lighters, car floats, and other marine equipment while laid up or out of service.

### **EXPLANATORY NOTE—CLEARING ACCOUNT "MARINE REPAIR SHOP EXPENSES."**

When a carrier operates a repair shop at which repairs are made to floating equipment, the items of cost at such repair shop that can not be charged directly to work done,

such as heating, lighting, water, watchmen, and incidentals, should be charged to a clearing account called "Marine Repair Shop Expenses." Such shop expenses should be periodically apportioned among the various primary accounts of the operations affected on the basis of the cost of labor on repair work charged to such accounts during the same period. The basis of distribution should be the relative proportion which the cost of labor at such repair shop charged to each account affected bears to the total of distributed labor at such repair shop.

To avoid monthly fluctuations in the percentage of shop expenses to the total of distributed labor, carriers will be permitted to make the monthly apportionment on the basis of a fixed percentage for the fiscal year, provided the "Marine Repair Shop Expenses" account is adjusted and closed out at the end of the year.

This account includes expenses at all shops at which repairs to floating equipment are made, such as machine shop, carpenter shop, paint shop, blacksmith shop, forge, and docks, tracks, yards, and offices adjoining such shops and used in connection therewith; also steam and electric power plant and storekeeper's department.

The expenses above referred to are as follows:

**HEATING.**—Cost of fuel, including freight charges and handling, if any, used for heating shops and shop offices, repair docks, tracks and yards, and other places at which mechanical work is done, watchmen's and gatekeepers' boxes and inspectors' shanties.

**LIGHTING.**—Cost of electric current, gas, torches, lamp burners, lamp chimneys, lamp globes, lampwicks, lamps when not permanently attached to buildings, oil, incandescent lamps and carbons, and other material used for lighting shops and shop offices, repair docks, tracks and yards, and other places at which mechanical work is done; and cost of material used and labor expended in operating electric-light plants and repairing electric-light lamps at shops.

**POWER.**—Cost of fuel, including freight charges and handling, used in operating steam and electric power plants at shops, repair docks, tracks, and other places at which mechanical work is done; oil, grease, waste, and other material used in the operation of such power plants; pay of stationary engineers, firemen, electricians, coal handlers, and other employees; carbon brushes, fuses, lamps, picks, pokers, scuttles, shovels, and other small tools and supplies; cost of water and power purchased.

Proportion of cost of power furnished by power plants owned by the carrier and engaged also in furnishing power to other operations.

**WATER.**—Cost of water used in shops and shop offices, repair docks, tracks and yards, and other places at which mechanical work is done.

**WATCHMEN.**—Pay of watchmen, gate keepers, and policemen at shops, repair docks, tracks and yards, and other places at which mechanical work is done.

**INCIDENTALS.**—Pay of employees while attending fires and fire drills; cost of supplies for test rooms and laboratories incident to shop work, ice for shops, watchmen's uniforms, clocks and call boxes, removing snow and ice from shop approaches, docks, and yards; traveling expenses not chargeable to other accounts; cost of cleaning privy vaults; oil, grease, waste, and other material used in lubricating shop machinery and tools; cost of supplies and small hand tools used by mechanics on miscellaneous work and soon worn out, and pay of employees while making, repairing, or having charge of same; pay of shop foremen, assistant foremen, clerks, timekeepers, and shop accountants, storekeepers at shops and their assistants, stationary engineers and firemen; sweepers, cleaners, roustabouts, and other unskilled laborers employed in general work in and about shops and shop grounds; cost of fuel for forges, fuel, stores, and supplies; and other undistributed shop expenses.

**NOTE.**—When marine repair shops, shop offices, repair docks, tracks and yards, and other places at which mechanical work is done are supplied with heat, light, or power from boilers or power plants performing service also for the rail operation or for other outside operations, a proportion of the cost of such heat, light, or power should be distributed to this account.

The following is a list of the more important supplies and small tools used in shop work:

Acid,	Brushes, wall,	File handles,
Adz handles,	Brushes, whitewash,	Files,
Adzes,	Brushes, window,	Fire hooks (stationary boilers),
Ammonia,	Buckets,	Fire shovels (stationary boilers),
Auger bits,	Casehardening,	Flags,
Auger handles,	Cement (belt),	Fork handles,
Augers,	Chalk,	Forks, coke,
Ax handles,	Chalk lines,	Flannel, canton,
Axes,	Chamois skins,	Funnels,
Basins,	Charcoal,	Gimlets,
Band saws,	Clamps, hand,	Glue,
Battery brushes,	Coal-pick handles,	Gluepots,
Beeswax,	Coal picks,	Glycerin,
Bell cord,	Compound for B. S.	Graphite,
Belt dressing,	hammers,	Grinding compound,
Beltling,	Compound for welding,	Ground glass,
Belt lacing,	Corks,	Hack-saw blades,
Bits,	Cosmic (to prevent rust),	Hack-saw frames,
Blacksmith coal,	Crayon,	Hammera,
Blocks,	Drinking cups,	Hammers, babbitt,
Bluestone,	Drinking glasses,	Haud leathers,
Borax,	Dustpans,	Handlea,
Bottles,	Emery,	Hatchets,
Bracea,	Emery boxes,	Hawsing mallets,
Brooms,	Emery cloth,	Hoes,
Brushes, dust,	Emery paper,	Hose, teating,
Brushes, oil,	Faucets,	Hydraulic jack, compound,
Brushes, paint,	File brushes,	Jig-saw blades,
Brushes, scrub,	File cards,	
Brushes, sweeping,		
Brushes, varnish,		

Keel,	Ratchet braces,	Squirts, lubricating,
Lampblack,	Resin,	Stencil brushes,
Lead,	Rope,	Tacks,
Lead, red,	Rules,	Tape for time recorders,
Lye,	Salt ammoniac,	Tapelines,
Mallets,	Sandpaper,	Tar mops,
Marking brushes,	Sand soap,	Teeting hose,
Marking pots,	Saw blades,	Tin cups,
Measures, liquid,	Saws, hand,	Toilet paper,
Metallic tapes,	Scoops,	Toilet soap,
Mineral paste,	Scrapers,	Tool steel for small hand tools,
Mops,	Screw-drivers,	Trípoli,
Mop handles,	Screws,	Trucks,
Muslin,	Shellac,	Twine,
Oil cans,	Shovels,	Wash basins,
Oilstones,	Silver solder,	Watchman's detector diala,
Packing,	Slates,	Wheelbarrows,
Padlocks,	Slate pencils,	Whetstones,
Paint pots,	Sledge handles,	White lead,
Pick handles,	Sledges,	Whiting,
Picks,	Slices,	Window cloths,
Pipe-joint grease,	Soap,	Wire,
Pitch mops,	Soda,	Wire brushes,
Pitch players,	Solder,	Wreuches,
Pliers,	Soldering fluid,	Zinc cakes,
Plumbago,	Spelter solder,	Zinc.
Polish,	Spigots,	
Potash,	Sponges,	
Rasps,	Sprinkling cans,	

#### 14. MAINTAINING JOINT FACILITIES—DR.

This account includes a carrier's proportion of costs to maintain structures and equipment used for the operation of joint yards, terminals, and harbor transfers or facilities in connection therewith maintained by other carriers.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the expense of maintaining joint harbor transfers or facilities in connection therewith operated by other companies, but in joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

#### 15. MAINTAINING JOINT FACILITIES—CR.

This account includes the proportion of costs to maintain structures and equipment used for the operation of joint yards, terminals, and harbor transfers or facilities in connection therewith maintained by a carrier chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of maintaining joint harbor transfers or facilities in connection therewith operated by a carrier, but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

## II. TRANSPORTATION EXPENSES.

### 16. SUPERINTENDENCE.

This account includes pay and expenses of manager, superintendent of marine department, lighterage agent, lighterage superintendent, assistant superintendent, superintendent of floating equipment, superintendent of tugs, lighters, and car floats, and other officials engaged in superintending transportation of harbor transfers; pay of chief dispatcher and assistant dispatchers engaged in dispatching tugs, lighters, car floats, and other floating equipment engaged in harbor terminal transfer service; pay of chief and other clerks, inspectors when not engaged on service chargeable to other accounts, accountants, cashiers, and all other employees of officers whose pay is charged to this account.

Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; premiums on fidelity bonds of such officers and their assistants; cost of operating special boats for such officers and their assistants, including provisions and all supplies and expenses of such boats; expenses of photographing buildings, structures, and marine equipment.

Cost of drafting instruments and expenses of repairing same, subscriptions to newspapers and periodicals, and cost of supplies (except stationery and printing) used by officers and employees whose pay is charged to this account.

The following is a list of the more important articles chargeable to this account:

Atlases,	Magnifiers,	Tacks for drawing
Barometers,	Marine glasses,	boards,
Books,	Oilstones,	Tally registers,
Boxes for blueprints,	Pantographs,	Tapelines,
Boxes for drawing instruments,	Parallel rulers,	Telescopes,
Cameras and supplies,	Periodicals,	Thermometers,
Chains,	Plane tables,	Tin boxes for trac-
Directories,	Planimeters,	ings and prints,
Drawing boards,	Protractors,	Traverse tables,
Drawing instruments,	Reading glasses,	Triangles,
Field glasses,	Scales,	Tripods,
Keel,	Slide rules,	Teesquares,
Magnets,	Straightedges,	Verniers.

NOTE A.—When employees enumerated above are engaged in work not chargeable to harbor terminal transfer service, their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### 17. CHARTER OF BOATS.

This account includes amounts paid for charter or hire of tugs, steam lighters, lighters, car floats, transfer boats, steam derricks, hoisters, and all other revenue floating equipment engaged in harbor terminal transfer service.

## 18. MANNING BOATS.

This account includes pay of officers, crews, watchmen, and all employees on tugs, lighters, barges, hoisters, car floats, transfer boats, and all other revenue floating equipment engaged in harbor terminal transfer service.

## 19. BOAT SUPPLIES AND EXPENSES.

This account includes cost of gas, ice, oil, small tools, and all incidental supplies for boats engaged in harbor terminal transfer service; inspecting, custom-house and license fees, services of customs officers on boats, food and provision for meals of employees on boats, fuel used in cooking same, and all other payments of a similar nature. Cost of fuel used on tugs, lighters, barges, hoisters, and all other boats, including freight charges, cartage, expense, or proportion thereof, of operating coal stations, and expense of delivering fuel on boats and removing ashes. Amounts paid to municipalities, corporations, or individuals for water furnished to boats engaged in harbor terminal transfer service, and all expenses in connection with the same, such as pay of employees and expense, or proportion thereof, of operating water stations.

The following is a list of the more important articles chargeable to this account:

Axes,	Hatchets,	Soap,
Bed linen and blankets,	Hose for cleaning,	Stoves,
Brooms,	Lamps,	Tablecloths,
Brushes,	Laundry,	Tableware,
Commissary supplies,	Lines,	Tallow,
Cooking utensils,	Mops,	Trucks,
Dusters,	Oilers,	Waste,
Flags,	Pails,	Water, for drinking,
Globes,	Planks,	Wicks,
Grease,	Provisions,	Wool,
Handspones and other tools,	Ropes,	Wrenches.
	Shovels,	

## 20. TOWING.

This account includes all payments to other companies and individuals for towing or shifting barges, lighters, floats, and other boats engaged in harbor terminal transfer service; hire of towboats running light to and from tows; and payments for services rendered by outside tugs to floating equipment during gales and severe weather conditions.

## 21. WHARFAGE AND DEMURRAGE.

This account includes payments for wharfage charges incurred by tugs or boats of the harbor terminal transfer service or by other vessels for the benefit thereof; also payments for demurrage and detention of floats, lighters, and other vessels loading or discharging lighterage freight; and all similar services.

To this account should be credited wharfage or demurrage charged back to consignees or others.

**22. STATION EMPLOYEES.**

This account includes:

**AGENTS, CLERKS, AND ATTENDANTS.**—Pay of agents in charge of stations, docks, wharves, and piers which can not be reached by exclusively rail movement; relief agents, assistant agents, cashiers, station accountants, clerks, car clerks, messengers, pier clerks, janitors, porters, policemen, watchmen, and detectives; also payments for time of customs inspectors at stations.

**LABOR AT STATIONS.**—Pay of warehousemen, freight-house foremen, pier foremen, freight callers, freight loaders and unloaders, tallymen, deliverymen, car sealers, weighmasters, truckmen, scalemen, coopers, station cleaners, checkmen, handlers, teamsters, enginemen for stationary engines operating station heating and lighting plants or freight elevators or operating freight carriers on docks, wharves, and piers to convey freight; employees attending electric lights, carrying and weighing mail at stations; transferring freight at stations or piers, for whatever reason; ordinary cleaning of station grounds when performed by station employees, removing snow and ice from station platforms and walks, and disinfecting station buildings and piers.

**NOTE A.**—This account should not include the pay or expenses of telegraph and telephone operators; nor pay of clerks engaged in making waybills or performing other service not chargeable to harbor terminal transfers.

**NOTE B.**—The pay and expenses of agents having joint supervision of billing clerks for rail operations and harbor terminal transfer service should be divided between this account and the proper account under *Operating Expenses (Rail)*.

**23. STATION SUPPLIES AND EXPENSES.**

This account includes:

**HEATING.**—Cost of fuel, water, steam, and supplies used in heating stations, offices, covered docks, and other buildings.

**LIGHTING.**—Cost of, or payments for, lighting streets and stations, gas, oil, electric current, carbons, incandescent lamps, and other supplies used in lighting stations, offices, covered docks, and other station buildings and street approaches thereto.

**OTHER EXPENSES.**—Cost of furniture and renewals and repairs thereof; telephone service, express charges, supplies, hand implements for handling freight at stations, power for elevators, oil and wicking used in lanterns of watchmen (except track watchmen) or other employees in or about stations; material used at stations for packing freight; horses and vehicles for station use, livery, and shoeing horses; feed and water for stock when carrier is responsible; payments to warehouse companies for storage of freight; cleaning privy vaults.

Payments for water, washing towels, sprinkling about stations; rents for use of automatic weighing and recording attachments for scales; also premiums on fidelity bonds of agents and other station employees, and those covering merchandise transported; agents' expenses, reports of commercial standing and membership fees in agents' associations.

NOTE.—A proportion of the expense covered by this account, based on the proportion of employees engaged in making way-bills and other rail transportation service to the total number of employees, should be distributed to Operating Expenses (Rail).

The following is a list of the more important articles chargeable to this account:

Atiases,	Hampers,	Pails,
Awnings,	Harness,	Pinch bars,
Axea,	Hatcheta,	Reflectors,
Barometers,	Hooks,	Rubber hose,
Baskets,	Horses,	Safes,
Bicycles,	Hose,	Sawdust,
Blocking,	Hose couplings,	Saws,
Brooms,	Ice,	Scoops,
Brushes,	Ice barrels,	Scales, portable,
Buckets,	Ice boxes,	Scrubbing brushes,
Call bells,	Ice buckets,	Settees,
Candles,	Ice carts,	Shovela,
Carpets,	Ice tongs,	Sledges,
Car-seal presses,	Keys,	Soap,
Chains,	Laddera for cleaning and lighting,	Spades,
Chairs,	Lampblack,	Sponges,
Chalk,	Lamp burners,	Sprinkling cans,
Checks,	Lamp chimneys,	Stools,
Check boxes,	Lamp fittings,	Stove blacking,
Check racks,	Lamp globes,	Stoves and atove- pipe,
City directories,	Lamp mantels,	Switch keys,
Clocks,	Lamps not perma- nently attached to buildings,	Tables,
Coal bobs,	Lanterns,	Tacks,
Cold chisels,	Lantern fittings,	Tarpaulin (not for cars or lighters),
Copy-press stands,	Lantern globes,	Thermometers,
Counter brushes,	Letter boxea,	Tongs,
Counter acales,	Mail bags,	Tool boxes,
Cups,	Maps and cases,	Towela,
Curtains,	Marking brushes,	Trucks,
Cupidors,	Marking pots,	Twine,
Desks,	Marline,	Typewriter stands,
Dippers,	Matches,	Veri-checka,
Dusters,	Measures,	Wagons,
Electric fans,	Medical boxes,	Wash basins,
Electric iamps, incan- descnt,	Medical supplies,	Waste,
Electric light sup- plies,	Mirrors,	Water barrels,
Extinguisher, hand,	Money drawers,	Water bowls,
Feather duster,	Nails for boxing,	Water cans,
Files, document,	Newspapers,	Water coolers,
Fire buckets,	Olla,	Water palls,
Floor coverings,	Oil cans,	Wheelbarrows,
Gang planks,	Padlocka,	Whisk brooms,
Gas,		Wrenchea.

#### 24. YARD EMPLOYEES.

This account includes pay of yardmasters, clerks, yard conductors, brakemen, enginemen, firemen, policemen, watchmen, detectives, switch and signal tenders, lamp-

men, float-bridge master, bridge tenders, other employees engaged in operating float bridges at terminals which can not be reached by continuous rail movement, and all other yard employees at yards at or adjoining such terminals.

#### 25. YARD SUPPLIES AND EXPENSES.

This account includes expenses of employees named under account "Yard Employees;" oil, wicks, etc., for switch lamps and other signals and lanterns, flags, switch ropes and chains, and all other yard supplies; payments for lighting yards, fuel and supplies for heating, lighting, and operating watchmen's houses and other yard structures.

Fuel, water, oil, grease, waste, and other supplies for yard locomotives at terminals which can not be reached by continuous rail movement; switch keys; supplies furnished employees for wiping, cleaning, firing up, dumping, hoiler washing, cleaning fire boxes, and all other enginehouse service; fuel, water, heating, lighting, small tools and supplies, and all other enginehouse expenses applicable to this account.

Cost of lighting float bridges at terminals which can not be reached by continuous rail movement, cost of supplies used in operating float bridges and supplies for float-bridge master's office, such as brooms, carbons, chalk, coal hods, coal shovels, cold chisels, crowbars, gas, hammers, hatchets, ice, ice tongs, incandescent lights, reflector lamps, lanterns, levers, marline, matches, oil, oil cans, pails, pinch bars, ropes, salt, scoops, shovels, soap, tacks, tallow, torches, towels, twine, waste, water, water coolers, and wheelbarrows; also payments for power used in operating float and transfer bridges.

#### 26. LONGSHORE LABOR.

This account includes pay of stevedores, longshoremen, and other laborers employed in loading and unloading lighters and car floats other than regular station employees, or payments to other companies and individuals for similar service.

#### 27. OTHER SHORE EXPENSES.

This account includes payments for power used in loading and discharging cargoes; cost of lighting open wharves, and expenses incident thereto; cost of supplies used in operating open wharves and docks, and other supplies not chargeable to account "Station Supplies and Expenses" used in connection with operating wharves, piers, and docks, such as brooms, carbons, chalk, coal hods, coal shovels, cold chisels, crowbars, gas, hammers, hatchets, ice, ice tongs, incandescent lights, reflector lamps, lanterns, marline, matches, oil, oil cans, pails, pinch bars, ropes, salt, scoops, shovels, soap, tacks, tallow, torches, towels, twine, waste, water, water coolers, and wheelbarrows; cost of lighting grounds other than that chargeable to account "Station Supplies and Ex-

penses; " cost of supplies furnished employees whose wages are charged to account " Longshore Labor."

#### 28. RENT OF BUILDINGS, DOCKS, AND WHARVES.

This account includes all rents paid for buildings, docks, wharves, piers, bulkheads, transfer and float bridges, yards, grounds, tracks, and other facilities the cost of operating which is chargeable to harbor terminal transfer service.

NOTE.—A proportion of the rent of stations where freight is waybilled for shipment, based on the proportion of waybill clerks to the total number of employees, should be charged to Operating Expenses (Rail).

#### 29. TELEGRAPH AND TELEPHONE OPERATION.

This account includes:

TELEGRAPH.—Pay of telegraph operators and messengers employed in the operation of harbor terminal transfers and at terminals that can not be reached by exclusively rail movement, other than those located at stations, who also perform other work.

TELEPHONE.—Pay of operators and messengers; cost of chemicals, coppers, zines, and other supplies for charging telephone batteries; costs incident to the use of telephone cable lines and conduits, and telephone rents and expenses not otherwise provided for.

OTHER EXPENSES.—Pay and expenses, or proportion thereof, of superintendent, his clerks and attendants, and incidental office expences; cost of chemicals, coppers, zines, and other supplies for charging; rent, fuel, light, furniture, and other supplies for offices; cost incident to rent of conduits, lines, and poles of other companies.

#### 30. OTHER EXPENSES.

This account includes cost of raising sunken boats and recovering cars or car trucks lost overboard from floats and all other expenses in connection with transportation not properly chargeable to other "Transportation Expenses" accounts.

#### 31. LOSS AND DAMAGE.

This account includes payments for loss, damage, delay, or destruction of freight, locomotives, or cars when waybilled as freight (including company's material), parcels or express intrusted to a carrier for transportation, including live stock received for shipment and all expenses directly incident thereto, when such loss, damage, delay, or destruction occurs in the course of operating harbor terminal transfers or at terminals or yards, the expenses of operating which are chargeable to harbor terminal transfers accounts; also freight in transit lost overboard from lighters; cost of repacking and boxing damaged merchandise and other property; pay and expenses of employees or others engaged as adjusters and in detecting thieves; pay-

ments for loss, damage, or destruction of baggage and other personal property, including clothing carried as baggage; damage to clothing worn by persons not in accident, and all expenses directly incident thereto; services and expenses of employees or others while engaged as witnesses in law-suits in connection with loss and damage cases, less insurance and amount received from sale of damaged freight and baggage.

NOTE A.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—Proceeds of the sale of unclaimed freight at terminals, the operating expenses of which are charged to harbor terminal transfers, should be credited to appropriate rail operating accounts.

NOTE C.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

### 32. DAMAGE TO PROPERTY.

This account includes payments for damages to piers, docks, wharves, bulkheads, float and transfer bridges owned by others than the carrier, whether occasioned by fire, collision, or otherwise, less insurance recovered; payments for damages to yachts, ferryboats, sailboats, lighters, and any and all other classes of marine equipment owned by others than the carrier, or destruction of such vessels by collision, less salvage and insurance recovered; payments for damages to riparian rights by encroachment at terminals which can not be reached by exclusively rail movement; detecting thieves; detaining vessels at piers or terminals other than demurrage charges; blocking channels and free waterways; also pay and expenses of employees or others while engaged as witnesses in lawsuits arising out of damage to property.

NOTE A.—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

### 33. INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with harbor terminal transportation; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway and carriage fares for conveying injured persons and attendants; proportion of pay and expenses of claim adjusters and their clerks; also pay and expenses of employees or others while engaged as witnesses in lawsuits, attending

coroners' inquests, or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

#### 34. OPERATING JOINT FACILITIES—DR.

This account includes a carrier's proportion of transportation expenses for the use of joint yards, terminals, and harbor transfers, or facilities in connection therewith, operated by other carriers.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of the transportation expense of joint harbor transfers, or facilities in connection therewith, operated by other companies but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

#### 35. OPERATING JOINT FACILITIES—CR.

This account includes the proportion of transportation expenses for the use of joint yards, terminals, and harbor transfers or facilities in connection therewith operated by a carrier chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the transportation expense of joint harbor transfers or facilities in connection therewith operated by a carrier, but in joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

#### 36. OTHER OPERATIONS—CR.

To this account should be credited the cost of pumping water for stations and ferryboats by tugs of the harbor terminal transfer service, towing ferryboats and other craft in the service of other departments, and all other services performed by vessels or employees or at stations of the harbor terminal transfer service for the benefit of the rail department or other outside operations.

NOTE A.—If the actual cost of performing such service can not be ascertained, an amount equitably approximating cost should be credited to this account.

NOTE B.—The total of this account should equal amounts charged in the same month to appropriate accounts in the classification of rail lines or other outside operations.

NOTE C.—No credit should be made to this account for company freight lightered or floated.

**III. GENERAL EXPENSES.****37. ADMINISTRATION EXPENSES.**

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over harbor terminal transfer service; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Proportion of rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting, and care of offices; telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

NOTE A.—No charge should be made to this account except for additional expense occasioned by the operation of harbor terminal transfer service.

NOTE B.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE C.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

**38. LAW EXPENSES.**

This account includes pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to harbor terminal transfer service.

**39. INSURANCE.**

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings, equipment, merchandise in transit, and

other property and persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Harbor Terminal Transfers.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

#### 40. RELIEF DEPARTMENT EXPENSES.

This account includes all salaries and expenses incurred by a carrier company in connection with operating relief departments in connection with harbor terminal transfers, also contributions made by a carrier to such department.

#### 41. PENSIONS.

This account includes all pensions paid to retired employees of the harbor terminal transfer service and expenses in connection therewith.

#### 42. STATIONERY AND PRINTING.

This account includes cost of stationery, stationery supplies, printing, hooks, and blank forms used in connection with harbor terminal transfer service. (Dictionaries, periodicals, technical books, etc., should be charged to Account No. 16, "Superintendence.")

The following is a list of the more important items chargeable to this account:

Adding machines,	Dating stamps and	Numbering stamps,
Addressographs and supplies,	ribbons,	Oil paper,
Arm rests,	Drawing paper,	Orders,
Binders,	Duplicators,	Paper,
Blank books,	Electric pens,	Paper baskets,
Blank cards,	Envelopes,	Paper clips,
Blank forms,	Erasers, rubber and	Paper cutters,
Blank paper,	steel,	Paper fasteners,
Blank tablets,	Eyelets,	Paper tiles,
Blotters,	Eyelet punches,	Paper weights,
Blotting paper,	Forms,	Papyrographs,
Blueprint paper,	Glass pens,	Parchment paper,
Bristol board,	Hectographs,	Pencils, for writing
Calculating machines,	Indexes,	and drawing,
Calendars,	Ink, for writing and	Pencil sharpeners,
Caligraphs,	drawing,	Penholders,
Carbon paper,	Inkstands,	Penracks,
Cardboard,	Invoice books,	Pens, for writing and
Cards,	Legal-cap paper,	drawing,
Circulars,	Letter paper,	Pins,
Computing tables,	Manifold paper,	Postage,
Copy (impression) books,	Manifold pens,	Printed cards,
Copying brushes,	Mimeographs,	Printed tablets,
Copying presses,	Mucilage,	Punches (not con-
Crayons,	Mucilage brushes,	ductors' or baggage-
Cyclostyles,	Neostyles,	men's),
	Note paper,	Rubber bands,
	Notices,	Rubber stamps,

Rulers,	Stamps, impression,	Typewriters and ribbons,
Ruling pens,	Stylographs,	Wastebaskets,
Scrapbooks,	Tablets,	Water colors,
Sealing wax,	Tape,	Water holders,
Seals,	Telegraph blanks,	Wage tables,
Shears,	Tissue (impression)	Wrapping paper,
Shipping tags,	paper,	Wringers for copying
Shorthand notebooks,	Tracing cloth,	presses.
Sponges,	Tracing paper,	
Sponge cups,	Twine,	

**43. OTHER EXPENSES.**

This account includes all expenses in connection with harbor terminal transfer service not properly chargeable to other "General Expenses" accounts.

**44. GENERAL ADMINISTRATION, JOINT FACILITIES—DR.**

This account includes a carrier's proportion of "General Expenses" incident to operating joint yards, terminals, and harbor transfers or facilities in connection therewith operated by other carriers.

NOTE.—The purpose of this account is to show the amounts accruing against a carrier for its proportion of expense of general administration of joint harbor transfers or facilities in connection therewith operated by other companies, but in the joint use of which a carrier participates. The bill rendered by any creditor against a debtor for the latter's proportion of expenses of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

**45. GENERAL ADMINISTRATION, JOINT FACILITIES—CR.**

This account includes the proportion of "General Expenses" incident to operating joint yards, terminals, and harbor transfers or facilities in connection therewith operated by a carrier chargeable to other carriers.

NOTE.—The purpose of this account is to show the amounts accruing in favor of a carrier against other companies for their proportion of the expense of general administration of joint harbor transfers or facilities in connection therewith operated by a carrier but in the joint use of which other companies participate. The bill rendered by any creditor against a debtor for the latter's proportion of expense of operation of joint facilities should show the distribution of the total charge among the general accounts as made by the creditor, and such distribution should be adhered to by the debtor.

**4. ELECTRIC RAILWAYS.**

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NOTE.—Carriers operating a street or interurban electric railway as an outside operation should use the Classifications of Revenues and Expenses of Electric Railways, with such modification as may be necessary to give effect to the principles governing the accounts of Outside Operations as stated in the introductory letter on pages 5 to 7, inclusive, of this classification.

**5. EXPRESS LINES.**

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NOTE.—Carriers operating an express service as an outside operation should use the Classifications of Revenues and Expenses for Express Companies, with such modification as may be necessary to give effect to the principles governing the accounts of Outside Operations as stated in the introductory letter on pages 5 to 7, inclusive, of this classification.

**6. CAB AND OMNIBUS SERVICE.**

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**OPERATING REVENUES.**

This account includes a carrier's revenue from transfer of passengers and baggage by cabs, omnibuses, automobiles, and other vehicles, cab hire, livery, and all other revenue earned in connection with the operation of Cab and Omnibus Service.

NOTE.—No revenue should be set up for service performed for the operating carrier, but the cost of such service should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

## OPERATING EXPENSES.

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### GENERAL ACCOUNTS.

#### Account.

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Cr.

### PRIMARY ACCOUNTS.

- I. MAINTENANCE—
  - 1. Buildings, Fixtures, and Grounds.
  - 2. Vehicles and Harness.
  - 3. Horses—Renewals.
  - 4. Other Expenses.
- II. RUNNING EXPENSES—
  - 5. Superintendence.
  - 6. Drivers and Chauffeurs.
  - 7. Horses—Feed and Care.
  - 8. Stable Supplies and Expenses.
  - 9. Loss and Damage.
  - 10. Injuries to Persons.
  - 11. Other Expenses.
- III. GENERAL EXPENSES—
  - 12. Administration Expenses.
  - 13. Law Expenses.
  - 14. Insurance.
  - 15. Relief Department Expenses.
  - 16. Pensions.
  - 17. Stationery and Printing.
  - 18. Other Expenses.
- IV. OTHER OPERATIONS—Cr.

#### I. MAINTENANCE.

##### 1. BUILDINGS, FIXTURES, AND GROUNDS.

This account includes all expenses incident to repairing and renewing buildings owned by a carrier and used in its operations of cab and omnibus service, and maintaining driveways and grounds connected therewith, as follows:

BUILDINGS.—Cost of material used (less salvage) and labor expended in repairing and renewing buildings and platforms; also subways and overhead footbridges not public highways, and stairways for approaches; and in

painting, glazing, graining, varnishing, papering, calcimining, and decorating buildings; building permits; cost of land for buildings when chargeable to expenses; removing old structures and removing snow from roofs of buildings.

The following is a list of the more important structures classified as buildings:

Bins for material,	Hay and feed houses,	Shops, machine,
Blacksmith shops,	Houses for oil,	Stables,
Carpenter shops,	Outhouses,	Tanks, oil and water,
Elevators,	Power houses,	Tool houses,
Garages,	Repair shops,	Wash rooms.
General offices,	Scrap bins,	

**FIXTURES.**—Cost of fixtures (less salvage) such as bunks, counters, file cases, shelving, stalls and fixtures, wash-bowls, water coolers, etc., when immovable and built in as a part of the structure; also cost of repairing and renewing such fixtures.

**MACHINERY.**—Cost of material used (less salvage) and labor expended in repairing and renewing machinery and structures used in connection with buildings, such as air compressors, armatures and fields, ash buckets, ash hoists, belting, boilers, chutes, cisterns, coal buckets, cranes, derricks, dynamos and parts, fire engines, fire extinguishers, fire hose, gas pumps, hoists, hose carts, hose reels, hydrants, pipe lines, pumps, scales, screens, shafting, standpipes, sprinkler systems, stationary engines, steampipes, switchboards, and parts, water troughs, wood racks, etc.

**OTHER EXPENSES.**—Cost of material used (less salvage) and labor expended in repairing and renewing framework for shafting, foundations for machinery, and stationary scales of all kinds, including foundations, platforms, supports for beams, weights, and all fixtures and appurtenances; expense of protecting pipes, and of drilling, testing, and prospecting for water supply, and payments for permanent water rights.

Cost of material used (less salvage) and labor expended in repairing and renewing stationary fixtures used in connection with heating and lighting buildings; such as arc lamps, chandeliers, electric-light fixtures, electric-light wiring, electroliers, furnaces, gas burners, box lamps at stables and garages, lamps when permanently attached to buildings; pipes, radiators, and registers.

Cost of repairing and renewing stationary fixtures used for supplying buildings with water, or for draining; water pipes, water-closets, and wash stands; freight and passenger elevators.

**GROUNDS.**—Cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, sidewalks, and streets within the limits of repair-shop grounds, or immediately adjacent to buildings; and driveways and alleys used for passage of public vehicles; dams, ponds, reservoirs, and wells. Payments of assessments for

street repairs, sewers, or other public improvements affecting building sites and shop grounds.

NOTE A.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year regardless of the month in which actual renewal is made.

NOTE B.—Insurance recovered on buildings, fixtures, and grounds should be credited to this account. Insurance recovered for total destruction should be credited to an appropriate replacement account, which account should be charged with the cost of replacement, excess cost of replacement, if any, over amount to credit of such replacement account to be charged to this account.

## 2. VEHICLES AND HARNESS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, and lettering automobiles, cabs, omnibuses, and other vehicles, and cost of renewing same; cost of repairing and renewing harness and similar equipment.

NOTE.—The cost of repairing and renewing vehicles and harness, the operation of which is charged to Operating Expenses (Rail), should not be charged to this account.

## 3. HORSES—RENEWALS.

This account includes the cost of renewing horses used in cab and omnibus service.

## 4. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of buildings, equipment and other property not properly chargeable to "Maintenance" accounts.

## II. RUNNING EXPENSES.

### 5. SUPERINTENDENCE.

This account includes pay and expenses of manager, superintendent, depot agent and assistants, and other officials engaged in supervising cab and omnibus service; pay of chief and other clerks, accountants, cashiers, and all other employees of officers whose pay is charged to this account.

Rent, and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, heat, light, ice, water, furniture and supplies (except stationery and printing) for offices of officers whose pay is charged to this account; incidental office and traveling expenses, subscriptions to newspapers and periodicals, and premiums on fidelity bonds of such officers and their assistants; uniforms, uniform trimmings and badges for such employees; expenses of photographing buildings, structures and equipment.

NOTE A.—When employees enumerated above are engaged in work not chargeable to cab and omnibus service, their pay and expenses should be charged to specific work on which engaged.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

## 6. DRIVERS AND CHAUFFEURS.

This account includes pay of all drivers and chauffeurs employed in cab and omnibus service.

## 7. HORSES—FEED AND CARE.

This account includes cost of hay, corn, oats, and other feed and similar supplies for horses and freight and express charges on same; cost of shoeing, veterinary services; cost of medicine and all other expenses for the proper care of horses.

## 8. STABLE SUPPLIES AND EXPENSES.

This account includes:

**PAY OF EMPLOYEES.**—Pay of stable or garage superintendent, foremen, hostlers, watchmen at stables, garages, and repair shops.

**HEATING.**—Cost of, or payments for, fuel, water, steam, and supplies used for heating stables and garages.

**LIGHTING.**—Cost of, or payments for, lighting grounds, stables, garages; gas, oil, electric current, carbons, incandescent lamps, and other supplies used in lighting stables, garages, and street approaches thereto.

**OTHER EXPENSES.**—Rent of stable buildings, garages, blacksmith shops, and repair shops; cost of furniture and renewals and repairs thereof; telephone service, express charges, supplies, hand implements for handling baggage at stables, power for elevators, oil and wicking used in lanterns of watchmen and other employees in and about stables; uniforms, uniform trimmings and badges for employees whose pay is charged to this account; cleaning cess pools, vaults, manure pits; cost of, or payments for, removing manure or other stable refuse. Cost of supplies and all other stable expenses necessary to prepare vehicles for service, including gasoline, purchased current for automobiles, lubricants, etc.; cleaning vehicles and other similar expense. Payments for vehicle licenses.

Payments for water, washing towels, sprinkling about stables; also premiums on fidelity bonds of employees whose pay is charged to this account.

The following is a list of the more important articles chargeable to this account:

Awnings,	Chalk,	Electric lamps, incan-
Axes,	Chamois skins,	descent,
Bagsge checks,	Check boxes,	Electric - light sup-
Barometers,	Check racks,	pplies,
Baskets,	City directories,	Extinguishers, hand,
Bicycles,	Clocks,	Files, document,
Brooms,	Cold chisels,	Fire buckets,
Brushes,	Counter scales,	Flags,
Buckets,	Cups,	Gang planks,
Bulletin boards,	Cuspidors,	Gas,
Call bells,	Desks,	Hampers,
Candles,	Dippers,	Hatchets,
Chains,	Dusters,	Hoes,
Chairs,	Electric fans,	Hooks,

Hose,	Money drawers,	Stoves and stovepipe,
Hose couplings,	Nails for boxing,	Tables,
Ice,	Oil,	Tacks,
Ice boxes,	Oil cans,	Tarpaulins,
Ice carts,	Padlocks,	Thermometers,
Ice tongs,	Pails,	Tongs,
Keys,	Rakes,	Tool boxes,
Ladders for cleaning and lighting,	Rolling chairs for invalids,	Towels,
Lampblack,	Rubber hose,	Trucks,
Lamp fittings,	Safes,	Twine,
Lamps, not permanently attached to buildings,	Sawdust,	Typewriter stands,
Lanterns,	Saws,	Wash basins,
Lantern fittings,	Scoops,	Waste,
Letter boxes,	Scales, portable,	Water barrels,
Mail bags,	Scrubbing brushes,	Water bowls,
Marking brushes,	Shovels,	Water cans,
Marking pots,	Sledges,	Water coolers,
Matches,	Soap,	Water pails,
Measures,	Spades,	Wheelbarrows,
Medical boxes,	Sponges,	Whisk brooms,
Mirrors,	Sprinkling cans,	Wrenches.
	Stools,	
	Stove blacking,	

#### 9. LOSS AND DAMAGE.

This account includes:

**LOSS AND DAMAGE.**—Payments for loss, damage, or destruction of baggage or other personal property, including clothing carried as baggage, damage to clothing worn by persons not in accident; and all expense directly incident thereto, including services and expenses of employees or others while engaged as witnesses in law suits in connection with cases involving loss or damage to baggage, less insurance and amount received from sale of unclaimed and damaged baggage.

**DAMAGE TO PROPERTY.**—Payments for damage to or destruction of buildings, lands, fences, vehicles, or any other property (except baggage, as provided for in previous paragraph), whether occasioned by fire, collision, or otherwise, less insurance. Payments for detecting thieves; also pay and expenses of employees and other witnesses in suits.

**NOTE A.**—Expenses, not otherwise provided for, in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

**NOTE B.**—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

#### 10. INJURIES TO PERSONS.

This account includes all expenses incident to injuries to persons when caused directly in connection with cab and omnibus service; proportion of expenses and salaries of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway, boat, and carriage fares for conveying injured persons and attendants; also proportion of pay and expenses of claim adjusters and their

clerks, and pay and expenses of employees and others engaged as witnesses, attending coroners' inquests or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claims adjusters, clerks, and others whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

#### 11. OTHER EXPENSES.

This account includes all expenses in connection with cab and omnibus service not properly chargeable to other "Running Expenses" accounts.

### III. GENERAL EXPENSES.

#### 12. ADMINISTRATION EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over cab and omnibus service; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Proportion of rent, cost of repairs to rented buildings and fixtures therein, furniture, expenses of heating, lighting, and care of offices; telephone service, telegraph and cable tolls, messenger service, subscriptions to newspapers and periodicals, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

NOTE A.—No charge should be made to this account except for additional expenses occasioned by the operation of cab and omnibus service.

NOTE B.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 13. LAW EXPENSES.

This account includes pay and expenses or proportion thereof of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc., fees and retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments for special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to Cab and Omnibus Service.

## 14. INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Cab and Omnibus Service.

NOTE.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

## 15. RELIEF DEPARTMENT EXPENSES.

This account includes all salaries and expenses incurred by a carrier company in connection with operating relief departments in connection with the operation of cab and omnibus service, also contributions made by carrier to such department.

## 16. PENSIONS.

This account includes all pensions paid to retired employees of the cab and omnibus service and expenses in connection therewith.

## 17. STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with cab and omnibus service. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence.")

The following is a list of the more important articles chargeable to this account:

Adding machines,	Copy (Impression)	Indexes,
Addressographs and supplies,	books, Copying brushes,	Ink, for writing and drawing,
Arm rests,	Copying presses,	Inkstands,
Baggage checks,	Crayons,	Invoice books,
Binders,	Cross-section books,	Legal-cap paper,
Blank books,	Cross-section paper,	Letter paper,
Blank cards,	Cyclostyles,	Manifold paper,
Blank forms,	Dating stamps and ribbons,	Manifold pens,
Blank paper,	Drawing paper,	Mimeographs,
Blank tablets,	Delivery tickets,	Mucllage,
Blotters,	Duplicators,	Mucllage brushes,
Blotting paper,	Electric pens,	Neostyles,
Blueprint paper,	Envelopes,	Note paper,
Bristol board,	Erasers, rubber and steel,	Notices,
Calculating machines,	Eyelet punches,	Numbering stamps,
Calendars,	Eyelets,	Oil paper,
Caligraphs,	Forms,	Orders,
Carbon paper,	Fuel tickets,	Paper,
Cardboard,	Glass pens,	Paper baskets,
Cards,	Hectographs,	Paper clips,
Circulars,		Paper cutters,
Computing tables,		Paper fasteners,

Paper files,	Punches,	Telegraph blanks,
Paper weights,	Rubber bands,	Time-tables,
Papyrographs,	Rubber atamps,	Tissue (impression)
Parchment paper.	Rulers,	paper,
Pencils, for writing and drawing,	Ruling pena,	Tracing cloth,
Pencil sharpeners,	Scrapbooks,	Tracing paper,
Penholders,	Sealing wax,	Twine,
Penracks,	Seals,	Typewriters and ribbons,
Pens, for writing and drawing,	Shears,	Wage tables,
Pins,	Shipping tags,	Wastebaskets,
Poatage,	Shorthand notebooks,	Water colors,
Printed cards,	Sponges,	Water holders,
Printed tableta,	Sponge cups,	Wrapping paper,
Profile books and paper,	Stamps, impression,	Wringers for copying
	Stylographa,	preases.
	Tablets,	
	Tape,	

#### 18. OTHER EXPENSES.

This account includes cost of all supplies and expenses in connection with cab and omnibus service not properly chargeable to other "General Expenses" accounts.

#### IV. OTHER OPERATIONS—OR.

To this account should be credited the cost of transferring baggage or other articles, trucking, etc., by equipment of cab and omnibus service used in the service of other departments, and all services performed by horses and vehicles or employees of the cab and omnibus service for the benefit of the rail department or other outside operations.

NOTE A.—If the actual cost of performing such service can not be ascertained, an amount equitably approximating cost should be credited to this account.

NOTE B.—The total of this account should equal amounts charged in the same month to appropriate accounts in the classification of rail lines or other outside operations.

**7. SLEEPING-CAR SERVICE.****OPERATING REVENUES.****GENERAL ACCOUNTS.****Account.**

- I. BERTH AND SEAT REVENUE.
- II. COMMISSARY REVENUE.
- III. MISCELLANEOUS REVENUE.

**I. BERTH AND SEAT REVENUE.**

This account includes a carrier's revenue from the sale of berths and seats in sleeping cars. To this account should be charged amounts paid for fares refunded, also overcharges paid resulting from use of erroneous rates.

NOTE.—When foreign currency is accepted for sleeping-car accommodations and taken into account at face value, the amount of premium or discount resulting from redemption of such currency should be adjusted through this account.

**II. COMMISSARY REVENUE.**

This account includes a carrier's revenue from meals, wines, liquors, cigars, and tobacco furnished passengers and employees when such commissary supplies are charged to Sleeping-Car Service.

**III. MISCELLANEOUS REVENUE.**

This account includes revenue from rent of sleeping cars; also all other revenue from operation of sleeping cars not • otherwise provided for.

## OPERATING EXPENSES.

## GENERAL ACCOUNTS.

## Account.

- I. MAINTENANCE.
- II. CONDUCTING SLEEPING CARS.
- III. GENERAL EXPENSES.

## PRIMARY ACCOUNTS.

- I. MAINTENANCE—
  - 1. Sleeping Cars—Repairs.
  - 2. Sleeping Cars—Renewals.
  - 3. Sleeping Cars—Depreciation.
  - 4. Other Expenses.
- II. CONDUCTING SLEEPING CARS—
  - 5. Superintendence.
  - 6. Station Expenses.
  - 7. Conductors and Porters.
  - 8. Train Expenses.
  - 9. Cleaning Cars.
  - 10. Commissary Supplies.
  - 11. Laundry.
  - 12. Loss and Damage.
  - 13. Injuries to Persons.
  - 14. Other Expenses.
- III. GENERAL EXPENSES—
  - 15. Administration Expenses.
  - 16. Law Expenses.
  - 17. Advertising.
  - 18. Insurance.
  - 19. Stationery and Printing.
  - 20. Other Expenses.

## I. MAINTENANCE.

## 1. SLEEPING CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, varnishing, finishing, and lettering railway sleeping cars, and cost of repairing and renewing furniture and fixtures thereof, such as brake gear, carpets, cases, chairs, coal boxes, coat hooks, curtains, cushions, electric bells, ice boxes, ice tanks, lamp canopies, lamps (except signal or train), linoleum, mats, matting, pigeonholes, racks, ranges, rugs, signal and bell cord hangers, speed recorders, stoves, tiles, tool cases, water tanks; cost of all linen required properly to equip a sleeping car for service, including reserve necessary to provide for the proper service of cars at all times; cost of mattresses, blankets, pillows, etc., required fully to equip a sleeping car for service, glassware, dishes, cutlery, range furniture, kitchen utensils, etc.; cost of material used and

labor expended in cleaning or scrubbing preparatory to painting; scraping and burning off old paint; reupholstering seats and chairs; rewiring, repairing, and renewing curtains and fixtures; cost of electric-lighting fixtures permanently attached to cars; gas tanks, gas gages, and gas, oil, and carburetor lamps; piping and other permanent fixtures used in gas lighting; all appliances used in carburetor lighting permanently attached to and forming part of a car; steam pipes, radiators, and other permanent appliances for heating cars, including steam-heat hose; cost of cutting up sleeping cars when condemned; also repairs made to sleeping cars of other companies in service of a carrier for which it is responsible. Traveling expenses of employees whose pay is chargeable to this account, and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on sleeping cars; also proportion of shop expenses as provided in note following account "Other Expenses," page 55, Classification of Operating Expenses for Steam Roads, Third Revised Issue.

The value of old material released during repairs, insurance recovered, and payments from other roads, should be credited to this account.

NOTE.—The word "repairs" as here used includes all repairs to or renewals of the more important or vital parts of sleeping cars, the necessity for which is caused by breakage or failure while in service; also the repairs to sleeping cars, damaged through accident or otherwise, necessary to restore them to service, and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

## 2. SLEEPING CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all sleeping cars condemned, destroyed, or sold, less:

(a) Amount previously charged for depreciation up to date of retirement;

(b) Scrap value of salvage or the amount received from sale of sleeping cars retired.

NOTE A.—Sleeping cars permanently retired from service but held pending disposition, should be written out of service through this account and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

## 3. SLEEPING CARS—DEPRECIATION.

This account includes a monthly charge representing depreciation on sleeping cars. This monthly charge should be computed at a certain rate per cent on the original cost (estimated, if not known), record value, or purchase price of such sleeping cars. Charges should be made to this account during the life of the sleeping cars, except in cases of sleeping cars which attain to greater than a normal life: in such cases charges should cease when the difference be-

tween the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of sleeping cars prematurely retired charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When sleeping cars are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged in the accounts for the months in which retired to Account No. 2, "Sleeping Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular sleeping car, and, together with the charge to Account No. 2, "Sleeping Cars—Renewals," and value of salvage or amount received from sale, should provide a reserve for replacement of the sleeping car when retired.

#### 4. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance" accounts.

### II. CONDUCTING SLEEPING CARS.

#### 5. SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of officers directly in charge of the operation of sleeping-car lines, whose duties are supervising, inspecting, and otherwise directing the service.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks in offices, and porters and attendants in offices of officers whose pay is chargeable to this account.

OFFICE AND OTHER EXPENSES.—Rent and cost, or proportion thereof, of repairing rented offices; telephone service, telegraph messages, and cost of heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, dictionaries, directories, maps, newspapers, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; premiums on fidelity bonds of such officers and their assistants.

NOTE.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 6. STATION EXPENSES.

This account includes (when cost and expense, or proportion thereof, can properly be allocated to operation of sleeping-car lines) pay of local agents, ticket agents, relief agents, assistant agents, station cashiers, clerks, and other station employees of the Sleeping-Car Service; also cost of fuel, water, steam, and supplies used in heating stations; cost of, or payments for, gas, oil, electric current, and other supplies for lighting stations; rent, or proportion thereof, of station buildings; cost of furniture and renewals and re-

pairs thereof; telephone service, express charges, telegraph messages, and supplies; uniforms, uniform trimmings, and badges for station employees; and premiums on fidelity bonds of agents, cashiers, and other station employees; also rent and cost of supplies for rooms furnished to trainmen, and all other station expenses and supplies incident to operation of Sleeping-Car Service.

#### 7. CONDUCTORS AND PORTERS.

This account includes pay of conductors and porters employed in Sleeping-Car Service.

NOTE.—Pay of conductors and porters, when general to the train, is chargeable to the appropriate primary account under Transportation Expenses (Rail).

#### 8. TRAIN EXPENSES.

This account includes pay of cooks, waiters, barbers, and other employees (except conductors and porters) on trains or cars of sleeping-car lines; cost of supplies, such as brushes, combs, soap, matches, toilet paper, clothes brushes, dusters, subscription to newspapers, magazines, guides, etc., for use on cars; cooks' and waiters' aprons, porters' caps, etc.; uniforms, uniform trimmings, punches, and badges of train employees; premiums on fidelity bonds of train employees; cost of oil and wicking for lanterns of sleeping-car employees, and waste for cleaning lanterns; rent and cost of supplies for rooms furnished trainmen; also cost of miscellaneous supplies required fully to equip cars for service.

NOTE.—Ordinary train expenses, such as heating, lighting, etc., when general to the train are chargeable to the appropriate primary accounts under Transportation Expenses (Rail).

#### 9. CLEANING CARS.

This account includes pay of car cleaners and cost of water and supplies used in cleaning interior of sleeping cars, beating carpets, bedding, polishing bright parts, and other similar expense, including cost of brooms, brushes, soap, modoc, and other liquids, sponges, and all other material for cleaning and disinfecting cars, when such expense or cost can be properly allocated to operation of sleeping-car lines; also amounts paid other companies and individuals for cleaning cars.

#### 10. COMMISSARY SUPPLIES.

This account includes:

**FUEL.**—Cost of all fuel for cooking purposes.

**PROVISIONS.**—Cost of all provisions, such as meats, fish, vegetables, groceries, table water, ice, and similar supplies.

**BAR SUPPLIES.**—Cost of wines, liquors, beers, ales, mineral water, etc., also cost of liquor licenses for sleeping cars when liquors are served on such cars.

**CIGARS AND TOBACCO.**—Cost of all cigars, cigarettes, and tobacco.

**11. LAUNDRY.**

This account includes cost of laundry work for sleeping cars, such as laundering sheets, pillow cases, towels, table-cloths, napkins, porters', cooks', and waiters' coats, aprons, and caps, etc.

**12. LOSS AND DAMAGE.**

This account includes payments for settlement of claims for damage or loss resulting from improper service rendered, and loss, damage, or destruction of personal property, including clothing worn or carried by passengers, and all expenses directly incident thereto; also pay and expenses of employees and others engaged as witnesses or called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

**13. INJURIES TO PERSONS.**

This account includes all expenses incident to injuries to persons when caused directly in connection with conducting sleeping-car lines; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway, boat, and carriage fares for conveying injured persons and attendants; pay and expenses of employees and others while attending coroners' inquests or engaged as witnesses in law suits in connection with personal-injury cases; also proportion of pay and expenses of claim adjusters and their clerks and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Law Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, chief surgeons, and others, whose pay can not be actually allocated to any case should be divided equally among personal injury and other claims over which they have supervision.

**14. OTHER EXPENSES.**

This account includes amounts paid for hire of sleeping cars; also all expenses in connection with conducting sleeping cars not properly chargeable to other "Conducting Sleeping Cars" expenses.

**III. GENERAL EXPENSES.****15. ADMINISTRATION EXPENSES.**

This account includes pay and expenses, or proportion thereof, of general officers having direct supervision over

sleeping-car lines, pay and expenses, or proportion thereof, of accountants, chief and other clerks and attendants of officers whose pay is charged to this account; traveling and other expenses of such employees.

Rent and repairs, or proportion thereof, of rented buildings and fixtures therein, alterations of partitions and fixtures; furniture, and all expenses and supplies incident to the heating, lighting, and care of general offices; cost of atlases, directories, and other books of reference for general office use; telephone service, express charges, telegraph and cable tolls; payments for local messenger service, subscriptions for newspapers and periodicals; premiums on fidelity bonds of general office employees; all salaries and expenses incurred by a carrier company in connection with operating relief departments; also contributions made by a carrier to such department and pensions paid to retired employees and expenses in connection therewith.

NOTE A.—No charge should be made to this account except for additional expenses occasioned by the operation of sleeping cars.

NOTE B.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 16. LAW EXPENSES.

This account includes pay and expenses of vice-president and assistants when directly in charge of law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, printing briefs, legal forms, testimony, reports, etc.; fees and retainers for service of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere.

#### 17. ADVERTISING.

This account includes pay and expenses of advertising agents, cost of bill posting, etc., printing advertising matter, advertising in newspapers and periodicals for the purpose of securing traffic, postage and express charges on advertising matter, and all other expenses for attracting traffic chargeable to Sleeping-Car Service.

#### 18. INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except re-insurance premiums) paid by it to insurance companies for insuring sleeping cars while in repair shops or storage yards, property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage,

or injury would otherwise be chargeable to operation of sleeping cars.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Insurance against fire, collision, or other damage to sleeping cars in service for which the rail department is responsible should be charged to "Insurance" account in Classification of Operating Expenses for rail lines.

#### 19. STATIONERY AND PRINTING.

This account includes cost of printing annual reports, blank books, blank forms, contracts, leases, passes; also postage, paper, stationery, and stationery supplies for sleeping car service. It includes cost of all stationery and printing of the law department, except cost of printing briefs, legal forms, testimony, reports, etc.

The following is a list of the more important items chargeable to this account:

Adding machines,	Eyelet punches,	Pens, for writing and drawing,
Addressographs and supplies,	Eyelets,	Pins,
Arm rests,	Forms,	Postage,
Binders,	Glass pens,	Printed cards,
Blank books,	Hectographs,	Printed tablets,
Blank cards,	Indexes,	Rubber bands,
Blank forms,	Ink, for writing and drawing,	Rubber stamps,
Blank paper,	Inkstands,	Rulers,
Blank tablets,	Invoce books,	Ruling pens,
Biotters,	Legal-cap paper,	Scrapbooks,
Blotting paper,	Letter paper,	Sealing wax,
Blueprint paper,	Maifold paper,	Seals,
Brisfol board,	Manifold pens,	Shears,
Calculating machines,	Mimeographs,	Shipping tags,
Calendars,	Muclilage,	Shorthand notebooks,
Caligraphs,	Muclilage brushes,	Sponge cups,
Carbon paper,	Neostyles,	Sponges,
Cardboard,	Note paper,	Stamps, impression,
Cards,	Notices,	Stylographs,
Circulars,	Numbering stamps,	Tablets,
Computing tables,	Oil paper,	Tape,
Copy (impression) books,	Orders,	Telegraph blanks,
Copying brushes,	Paper,	Tissue (impression) paper,
Copying presses,	Paper baskets,	Tracing cloth,
Crayons,	Paper clips,	Tracing paper,
Cyclostyles,	Paper cutters,	Twine,
Dating stamps and ribbons,	Paper fasteners,	Typewriters and ribbons,
Drawing paper,	Paper files,	Wage tables,
Duplicators,	Paper weights,	Wastebaskets,
Electric pena,	Papyrographs,	Water colors,
Envelopes,	Parchment paper,	Water holders,
Erasers, rubber and steel,	Pencils, for writing and drawing,	Wrapping paper,
	Pencil sharpeners,	Wringers for copying presses.

#### 20. OTHER EXPENSES.

This account includes incidental expenses only—that is, such expenses in connection with General Expenses as are not properly chargeable to any of the foregoing accounts.

**8. PARLOR AND CHAIR CAR SERVICE.****OPERATING REVENUES.****GENERAL ACCOUNTS.****Account.**

- I. PARLOR AND CHAIR CAR REVENUE.
- II. MISCELLANEOUS REVENUE.

**I. PARLOR AND CHAIR CAR REVENUE.**

This account includes a carrier's revenue from fares collected from passengers for seats in parlor, observation, and chair cars. To this account should be charged amounts paid for fares refunded, also overcharges paid resulting from use of erroneous rates.

*NOTE.—When foreign currency is accepted for parlor and chair car accommodations and taken into account at face value, the amount of premium or discount resulting from redemption of such currency should be adjusted through this account.*

**II. MISCELLANEOUS REVENUE.**

This account includes a carrier's revenue from meals, wines, liquors, cigars, and tobacco prepared or served in parlor and chair cars, when such commissary supplies are charged to parlor and chair car service; revenue from rent of parlor and chair cars; and all other revenue from operation of parlor and chair cars not otherwise provided for.

## OPERATING EXPENSES.

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### GENERAL ACCOUNTS.

#### Account.

- I. MAINTENANCE.
- II. CONDUCTING PARLOR AND CHAIR CARS.
- III. GENERAL EXPENSES.

### PRIMARY ACCOUNTS.

#### I. MAINTENANCE—

- 1. Parlor and Chair Cars—Repairs.
- 2. Parlor and Chair Cars—Renewals.
- 3. Parlor and Chair Cars—Depreciation.
- 4. Other Expenses.

#### II. CONDUCTING PARLOR AND CHAIR CARS—

- 5. Superintendence.
- 6. Employees.
- 7. Supplies and Commissary.
- 8. Injuries and Damages.
- 9. Other Expenses.

#### III. GENERAL EXPENSES—

- 10. Administration Expenses.
- 11. Insurance.
- 12. Stationery and Printing.

### I. MAINTENANCE.

#### 1. PARLOR AND CHAIR CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, varnishing, finishing, and lettering railway parlor and chair cars, and cost of repairing and renewing furniture and fixtures thereof, such as brake gear, carpets, cases, chairs, coal boxes, coat hooks, curtains, cushions, electric bells, ice boxes, ice tanks, lamp canopies, lamps (except signal or train), linoleum, mats, matting, pigeonholes, racks, ranges, rugs, signal and bell cord hangers, speed recorders, stoves, tiles, tool cases, water tanks; cost of range furniture, kitchen utensils, cutlery, cuspidors, dishes, tableware, tablecloths, napkins, linen, cook's and waiter's aprons, coats, and caps, etc., and other similar articles and supplies necessary to equip parlor and chair cars for service when the furnishing

of meals is a regular part of service on parlor and chair cars; cost of material used and labor expended in cleaning or scrubbing preparatory to painting; scraping and burning off old paint; reupholstering seats and chairs; repairing and renewing fixtures; cost of electric-lighting fixtures permanently attached to cars; gas tanks, gas gages, and gas, oil, and carburetor lamps; piping and other permanent fixtures used in gas lighting; all appliances used in carburetor lighting permanently attached to and forming part of a car; steam pipes, radiators, and other permanent appliances for heating cars, including steam-heat hose; cost of cutting up parlor and chair cars when condemned; also repairs made to parlor and chair cars of other companies in service of a carrier for which it is responsible. Traveling expenses of employees whose pay is chargeable to this account, and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on parlor and chair cars; also proportion of shop expenses as provided in note following account "Other Expenses," page 55, Classification of Operating Expenses for Steam Roads, Third Revised Issue.

The value of old material released during repairs, insurance recovered, and repayments from other roads, should be credited to this account.

NOTE.—The word "repairs" as here used includes all repairs to or renewals of the more important or vital parts of parlor and chair cars, the necessity for which is caused by breakage or failure while in service; also the repairs to parlor and chair cars damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

## 2. PARLOR AND CHAIR CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all parlor and chair cars condemned, destroyed, or sold, less:

(a) Amount previously charged for depreciation up to date of retirement.

(b) Scrap value of salvage or the amount received from sale of parlor and chair cars retired.

NOTE A.—Parlor and chair cars permanently retired from service but held, pending disposition, should be written out of service through this account, and carried in an appropriate material account, at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

## 3. PARLOR AND CHAIR CARS—DEPRECIATION.

This account include a monthly charge representing depreciation on parlor and chair cars. This monthly charge should be computed at a certain rate per cent on the original cost (estimated, if not known), record value, or purchase price of such parlor and chair cars. Charges should be made to this account during the life of the parlor and chair cars,

except in cases of parlor and chair cars which attain to greater than a normal life; in such cases charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of parlor and chair cars prematurely retired charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When parlor and chair cars are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 2, "Parlor and Chair Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular parlor or chair car, and, together with the charge to Account No. 2, "Parlor and Chair Cars—Renewals," and value of salvage or amount received from sale, should provide a reserve for replacement of the parlor or chair car when retired.

#### 4. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance" accounts.

### II. CONDUCTING PARLOR AND CHAIR CARS.

#### 5. SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of officers directly in charge of the operation of parlor and chair car lines, whose duties are supervising, inspecting, and otherwise directing the service.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks in offices, and porters and attendants in offices of officers whose pay is chargeable to this account.

OFFICE AND OTHER EXPENSES.—Rent and repairs, or proportion thereof, of rented offices; telephone service; telegraph messages, and cost of heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, dictionaries, directories, maps, newspapers and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; premiums on fidelity bonds of such officers and their assistants.

NOTE.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 6. EMPLOYEES.

This account includes pay of conductors, porters, cooks, waiters, barbers, and other employees on trains or cars of parlor and chair car lines.

NOTE.—Pay of conductors, porters, etc., when general to the train are chargeable to Operating Expenses (Rail).

**7. SUPPLIES AND COMMISSARY.**

This account includes:

**FUEL.**—Cost of all fuel for cooking purposes.

**PROVISIONS.**—Cost of all provisions, such as meats, fish, vegetables, groceries, table waters, ice, and similar supplies.

**BAR SUPPLIES.**—Cost of wines, liquors, beers, ales, mineral water, etc., also cost of liquor licenses for parlor and chair cars when liquors are served on such cars.

**CIGARS AND TOBACCO.**—Cost of all cigars, cigarettes, and tobacco.

**LAUNDRY.**—Cost of laundry work for parlor and chair cars, such as laundering towels, tablecloths, napkins, cooks', porters', and waiters' coats, aprons, caps, etc.

**MISCELLANEOUS.**—Rent and cost of supplies for rooms furnished trainmen.

**8. INJURIES AND DAMAGES.**

This account includes:

**LOSS AND DAMAGE.**—Payments for settlement of claims for damage, or loss resulting from improper service rendered, and loss, damage or destruction of personal property, including clothing worn or carried by passengers, and all expenses incident thereto; also pay and expenses of employees and others engaged as witnesses or called in consultation in relation to the adjustment of claims coming under this head.

**INJURIES TO PERSONS.**—All expenses incident to injuries to persons when caused directly in connection with conducting parlor and chair cars; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway, boat and carriage fares for conveying injured persons and attendants; pay and expenses of employees and others while attending coroners' inquests or engaged as witnesses in law suits in connection with personal injury cases; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

**NOTE A.**—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Administration Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

**NOTE B.**—The pay and expenses of claim adjusters, clerks, chief surgeons, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

## 9. OTHER EXPENSES.

This account includes cost of brushes, brooms, dusters, soap, etc., for cleaning and scouring interior of parlor and chair cars, and amounts paid other companies and individuals for inside cleaning; flowers and plants; cooks' and waiters' aprons, caps, etc.; uniforms, uniform trimmings, punches, and badges for employees of parlor and chair cars; premiums on fidelity bonds of parlor and chair car employees; amounts paid for hire of parlor and chair cars; and such other supplies and expenses of parlor and chair car service not chargeable to other "Conducting Parlor and Chair Cars" accounts.

NOTE.—Ordinary train expenses such as heating, lighting, etc., when general to the train, are chargeable to Operating Expenses (Rail).

## III. GENERAL EXPENSES.

## 10. ADMINISTRATION EXPENSES.

This account includes pay and expenses, or proportion thereof, of general officers having direct supervision over parlor and chair car lines; pay and expenses, or proportion thereof, of accountants, chief and other clerks and attendants in offices of officers whose pay is charged to this account; traveling and other expenses of such employees.

Rent and repairs, or proportion thereof, of buildings, and fixtures therein; alterations of partitions and fixtures, furniture, expenses of heating, lighting and care of general offices; cost of atlases, directories, and other books of reference for general office use; telephone service, telegraph messages, messenger service, subscriptions to newspapers and periodicals; premiums on fidelity bonds of general office employees, and other supplies and expenses connected with offices of officers whose pay is charged to this account.

Law expenses, including pay, or proportion thereof, of official directly in charge of law department, counsel, solicitors, and attorneys, their clerks, and attendants, and expenses of their offices, legal forms and law books, fees and other expenses and costs as provided for in account "Law Expenses," Classification of Operating Expenses for Steam Roads, Third Revised Issue.

Advertising, including pay and expenses of advertising agents, cost of bill posting, etc., printing advertising matter; advertising in newspapers and periodicals for the purpose of securing traffic; postage and express charges on advertising matter; and all other expenses for attracting traffic, chargeable to Parlor and Chair Car Service.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of parlor and chair car lines.

Pensions paid to retired employees of parlor and chair car lines and expense in connection therewith.

Cost of supplies and such other items of expense in connection with General Expenses, not otherwise provided for.

NOTE A.—No charge should be made to this account except for additional expense occasioned by the operation of parlor and chair cars.

NOTE B.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### 11. INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring parlor and chair cars while in repair shops or storage yards, property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to operation of parlor and chair cars.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Insurance against fire, collision, or other damage to parlor and chair cars in service for which the rail department is responsible should be charged to "Insurance" account in Classification of Operating Expenses for rail lines.

#### 12. STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with the operation of parlor and chair cars. (Dictionaries, periodicals, technical books, etc., should be charged to accounts "Superintendence" or "Administration Expenses.")

**9. DINING AND SPECIAL CAR SERVICE.**

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**OPERATING REVENUES.**

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**GENERAL ACCOUNTS.****Account.**

- I. DINING AND SPECIAL CAR REVENUE.**
- II. MISCELLANEOUS REVENUE.**

**I. DINING AND SPECIAL CAR REVENUE.**

This account includes a carrier's revenue from meals, wines, liquors, cigars, cigarettes, etc., served from dining, cafe, buffet, composite, or similar cars.

**II. MISCELLANEOUS REVENUE.**

This account includes a carrier's revenue from rent of dining and special cars; also all other revenue from operation of dining and special cars not otherwise provided for.

## OPERATING EXPENSES.

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### GENERAL ACCOUNTS.

#### Account.

- I. MAINTENANCE.
- II. CONDUCTING DINING AND SPECIAL CARS.
- III. GENERAL EXPENSES.

### PRIMARY ACCOUNTS.

#### I. MAINTENANCE—

- 1. Dining and Special Cars—Repairs.
- 2. Dining and Special Cars—Renewals.
- 3. Dining and Special Cars—Depreciation.
- 4. Other Expenses.

#### II. CONDUCTING DINING AND SPECIAL CARS—

- 5. Superintendence.
- 6. Employees.
- 7. Fuel and Supplies.
- 8. Injuries and Damages.
- 9. Other Expenses.

#### III. GENERAL EXPENSES—

- 10. Administration Expenses.
- 11. Insurance.
- 12. Stationery and Printing.

#### I. MAINTENANCE.

##### 1. DINING AND SPECIAL CARS—REPAIRS.

This account includes cost of material used (less salvage) and labor expended in repairing, painting, varnishing, finishing, and lettering railway dining and special cars (see Note A under this account), and cost of repairing and renewing furniture and fixtures thereof, such as brake gear, carpets, cases, chairs, coal boxes, coat hooks, curtains, cushions, electric bells, ice boxes, ice tanks, lamp canopies, lamps (except signal or train), linoleum, mats, matting, pigeon-holes, racks, rugs, signal and bell cord hangers, speed recorders, stoves, tables, tiles, tool cases, water tanks, ranges and range furniture, kitchen utensils, silverware, dishes, glassware, cutlery, cuspidors, linen, tablecloths, napkins, towels, cooks' and waiters' coats, aprons, caps, etc., and other similar articles and supplies necessary to equip dining

and special cars for service; cost of material used and labor expended in cleaning or scrubbing preparatory to painting; scraping and burning off old paint; repairing seats and chairs; repairing and renewing curtains and fixtures; cost of electric-lighting fixtures permanently attached to cars; gas tanks, gas gages, and gas, oil, and carburetor lamps; piping and other permanent fixtures used in gas lighting; all appliances used in carburetor lighting permanently attached to and forming part of a car; steam pipes, radiators, and other permanent appliances for heating cars, including steam-heat hose; cost of cutting up dining and special cars when condemned; also repairs made to dining and special cars of other companies in service of a carrier for which it is responsible; traveling expenses of employees whose pay is chargeable to this account, and payments of royalties, or for patent rights on brakes, brake fixtures, and other appliances used on dining and special cars; also proportion of shop expenses as provided in note following account "Other Expenses," page 55, Classification of Operating Expenses for Steam Roads, Third Revised Issue.

The value of old material released during repairs, insurance recovered, and repayments from other roads, should be credited to this account.

NOTE A.—The following cars are classified as dining and special cars; Buffet, Café, Dining, and Special.

NOTE B.—The word "repairs," as here used includes all repairs to or renewals of the more important or vital parts of dining and special cars, the necessity for which is caused by breakage or failure while in service; also the repairs to dining and special cars, damaged through accident or otherwise, necessary to restore them to service; and also renewals of important or vital parts made necessary by reason of age or wear and tear from use.

## 2. DINING AND SPECIAL CARS—RENEWALS.

This account includes the original cost (estimated, if not known), record value, or purchase price of all dining and special cars condemned, destroyed, or sold, less:

(a) Amount previously charged for depreciation up to date of retirement;

(b) Scrap value of salvage or the amount received from sale of dining and special cars retired.

NOTE A.—Dining and special cars permanently retired from service, but held pending disposition, should be written out of service through this account, and carried in an appropriate material account at a nominal valuation or at actual scrap value, if determinable.

NOTE B.—The term "record value" should not be interpreted to mean the value of equipment as it stands in the capital account, unless that account represents the original value of the equipment on hand.

## 3. DINING AND SPECIAL CARS—DEPRECIATION.

This account includes a monthly charge representing depreciation on dining and special cars. This monthly charge should be computed at a certain rate per cent on

the original cost (estimated, if not known), record value, or purchase price of such dining and special cars. Charges should be made to this account during the life of the dining and special cars, except in cases of dining and special cars which attain to greater than a normal life; in such cases charges should cease when the difference between the original cost, record value, or purchase price and the estimated scrap value shall have been charged to this account. In case of dining and special cars prematurely retired charges to this account should cease with the charges for the month in which such retirement occurs. The sum of the monthly charges during any fiscal year should equal the estimated depreciation during that year.

NOTE A.—When dining and special cars are prematurely retired, the value (less salvage) not previously taken up through charges to this account should be charged, in the accounts for the months in which retired, to Account No. 2, "Dining and Special Cars—Renewals," as provided in the text therefor.

NOTE B.—The sum of the monthly charges to this account should equal the value lost through depreciation in respect to a particular dining or special car, and, together with the charge to Account No. 2, "Dining and Special Cars—Renewals" and value of salvage or amount received from sale, should provide a reserve for replacement of the dining or special car when retired.

#### 4. OTHER EXPENSES.

This account includes all expenses in connection with maintenance of equipment not properly chargeable to other "Maintenance" accounts.

### II. CONDUCTING DINING AND SPECIAL CARS.

#### 5. SUPERINTENDENCE.

This account includes:

PAY OF OFFICERS.—Pay of officers directly in charge of the operation of dining and special cars, whose duties are supervising, inspecting, and otherwise directing the service.

PAY OF CLERKS AND ATTENDANTS.—Pay of chief and other clerks in offices, and porters and attendants in offices of officers whose pay is chargeable to this account.

OFFICE AND OTHER EXPENSES.—Rent and repairs, or proportion thereof, of rented offices; telephone service, telegraph messages, and cost of heat, light, ice, water, furniture, and supplies (except stationery and printing), such as atlases, dictionaries, directories, maps, newspapers, and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; also premiums on fidelity bonds of such officers and their assistants.

NOTE.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

## 6. EMPLOYEES.

This account includes:

**PAY OF CAR EMPLOYEES.**—Pay of conductors, cooks, waiters, porters, and other employees on dining and special cars.

**PAY OF COMMISSARY EMPLOYEES.**—Pay of storekeepers, storekeeper's assistants, clerks, porters, and other employees at supply depots and storehouses.

**NOTE.**—Pay of conductors, porters, etc., when general to the train should be charged to Operating Expenses (Rail).

## 7. FUEL AND SUPPLIES.

This account includes:

**FUEL.**—Cost of all fuel for cooking purposes.

**PROVISIONS.**—Cost of all provisions, such as meats, groceries, vegetables, fish, table waters, ice, and similar supplies.

**BAR SUPPLIES.**—Cost of wines, liquors, beers, ales, mineral waters, etc.; also cost of liquor licenses for dining and special cars.

**CIGARS AND TOBACCO.**—Cost of all cigars, cigarettes, and tobacco.

**LAUNDRY.**—Cost of laundry work for dining and special cars, such as laundering tablecloths, napkins, towels, cook'a and waiter's coats, aprons, caps, etc.

**MISCELLANEOUS.**—Rent and cost of supplies for rooms furnished to trainmen.

## 8. INJURIES AND DAMAGES.

This account includes:

**INJURIES TO PERSONS.**—All expenses incident to injuries to persons when caused directly in connection with the operation of dining and special cars; proportion of salaries and expenses of physicians and surgeons, expenses of undertakers, nursing and hospital attendance, medical and surgical supplies, artificial limbs, funeral expenses, railway, boat, and carriage fares for conveying injured persons and attendants; pay and expenses of employees and others while attending coroner's inquests or engaged as witnesses in lawsuits in connection with personal-injury cases; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

**DAMAGE TO PERSONAL PROPERTY AND OTHER LOSSES.**—This account includes payments for settlement of claims for damage or loss resulting from improper service rendered, and loss, damage, or destruction of personal property, including clothing worn or carried by passengers, and all expenses directly incident thereto; also pay and expenses of employees and others while engaged as witnesses or

called in consultation in relation to the adjustment of claims coming under this head.

NOTE A.—Expenses not otherwise provided for in connection with the conduct of suits should be charged to account "Administration Expenses," but the amount of final judgments, including plaintiffs' court costs, should be charged to this account.

NOTE B.—The pay and expenses of claim adjusters, clerks, and others, whose pay can not be actually allocated to any case, should be divided equally among personal injury and other claims over which they have supervision.

#### 9. OTHER EXPENSES.

This account includes cost of flowers and plants, soap, scrubbing brushes, brooms, and other articles for cleaning and scouring kitchen and table ware and interiors of dining and café cars; also premiums on fidelity bonds of dining and special car employees; amounts paid other companies and individuals for cleaning cars; amounts paid for hire of dining and special cars; and all other expenses in connection with operation of dining and special cars not chargeable to other "Conducting dining and special cars" accounts.

NOTE.—Ordinary train expenses, such as heating, lighting, lubricating, etc., when general to the train, should be charged to Operating Expenses (Rail).

### III. GENERAL EXPENSES.

#### 10. ADMINISTRATION EXPENSES.

This account includes pay and expenses, or proportion thereof, of general officers having direct supervision over dining and special car lines; pay and expenses, or proportion thereof, of accountants, chief and other clerks and attendants in offices of officers whose pay is charged to this account; traveling and other expenses of such employees.

Rent and repairs, or proportion thereof, of buildings and fixtures therein, alterations of partitions and fixtures, furniture, expenses of heating, lighting, and care of general offices, cost of atlases, directories, and other books of reference for general office use, telephone service, telegraph messages, messenger service, subscriptions to newspapers and periodicals, and other supplies and expenses connected with offices of officers whose pay is charged to this account.

Law expenses, including pay, or proportion thereof, of official directly in charge of law department, counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices, legal forms and law books, fees and other expenses and costs as provided for in account "Law Expenses," Classification of Operating Expenses for Steam Roads, Third Revised Issue.

Advertising, including pay and expenses of advertising agents, cost of bill posting, etc., printing advertising matter; advertising in newspapers and periodicals for the purpose of securing traffic; postage and express charges on adver-

tising matter; and all other expenses for attracting traffic chargeable to Dining and Special Car Service.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of dining and special car lines.

Pensions paid to retired employees of dining and special car lines and expense in connection therewith.

Cost of supplies and such other items of expense in connection with "General Expenses" not otherwise provided for.

NOTE A.—No charge should be made to this account except for additional expense occasioned by the conducting of the outside operation.

NOTE B.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned equally among the departments over which they have supervision.

#### 11. INSURANCE.

This account includes all premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring dining and special cars while in repair shops or storage yards, property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to dining and special cars.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—Insurance against fire, collision, or other damage to dining and special cars in service for which the rail department is responsible should be charged to "Insurance" account in Classification of Operating Expenses for rail lines.

#### 12. STATIONERY AND PRINTING.

This account includes the cost of stationery, stationery supplies, printing, books, and blank forms used in connection with the operation of dining and special cars. (Dictionaries, periodicals, technical books, etc., should be charged to account "Superintendence" or "Administration expenses.")

**10. ELECTRIC LIGHT AND POWER PLANTS.****OPERATING REVENUES.****GENERAL ACCOUNTS.****Account.****I. PLANT REVENUE.****II. NONPLANT REVENUE.****I. PLANT REVENUE.**

This account includes:

**COMMERCIAL LIGHTING REVENUE.**—Amounts accruing from the sale of electric current for commercial lighting, whether arc or incandescent, metered or flat rate.

**COMMERCIAL POWER REVENUE.**—Amounts accruing from the sale of electric current to consumers for commercial power, whether metered or flat rate.

**MUNICIPAL LIGHTING REVENUE—STREETS.**—Amounts accruing from the sale of electric current to municipalities for the lighting of streets, parks, plazas, etc., whether arc or incandescent, metered or flat rate.

**MUNICIPAL LIGHTING REVENUE—BUILDINGS.**—Amounts accruing from the sale of electric current for the lighting of municipal buildings or structures, whether arc or incandescent, metered or flat rate.

**MUNICIPAL POWER REVENUE.**—Amounts accruing from the sale of electric current to municipalities for power, whether metered or flat rate.

**SALES TO DISTRIBUTING COMPANIES.**—Amounts accruing from the sale of electric current to other companies, firms, or individuals for purposes of transportation or for distribution or resale to consumers, whether metered or flat rate.

**HEATING REVENUE.**—Amounts accruing from the sale of electric current for heating, whether metered or flat rate.

**MISCELLANEOUS PLANT REVENUE.**—Amounts accruing from plant operation not otherwise provided for.

To the account Plant Revenue should be charged uncollectible accounts, discounts, and other authorized deductions.

**II. NONPLANT REVENUE.**

This account includes revenue from jobbing, installation, etc., the cost of which is included in operating expenses and inseparable therefrom, and other amounts earned not from plant operation.

**NOTE.**—No revenue should be set up by an outside operation for service rendered or product furnished to the rail department or another outside operation of the respondent carrier, but the cost of such service or product should be credited to **Operating Expenses, Account VI, "Other Operations—Cr."**

## OPERATING EXPENSES.

## GENERAL ACCOUNTS.

## Account.

- I. MAINTENANCE OF BUILDINGS AND STRUCTURES.
- II. MAINTENANCE OF MANUFACTURING PLANT.
- III. COMMERCIAL EXPENSES.
- IV. PRODUCTION EXPENSES.
- V. GENERAL EXPENSES.
- VI. OTHER OPERATIONS—CR.

## I. MAINTENANCE OF BUILDINGS AND STRUCTURES.

This account includes:

SUPERINTENDENCE:

*Pay of officers.*—Pay of superintendent, architect, electrical engineer, master carpenter, fire and sanitary inspector, their respective assistants, and other officials engaged directly in the maintenance of buildings, structures, and transmission and distribution lines.

*Pay of clerks and attendants.*—Pay of chief and other clerks, draftsmen, and attendants in offices of officers whose pay is charged to this account.

*Office and other expenses.*—Rent, and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, postage, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; premiums on fidelity bonds of such officers and their assistants, and their dues and expenses incident to membership in technical associations; and expenses of photographing buildings and structures.

Cost of engineering and drafting instruments, expenses of repairing them, and cost of supplies (including stationery and printing) used by officers and employees whose pay is charged to this account.

The following is a list of the more important articles chargeable under this head:

Atlases,	Magnets,	Stakes,
Barometers,	Msagnifiers,	Straightedges,
Books, scientific and reference.	Olstones,	Tacks for drawing boards,
Boxes for blueprints.	Pntographs,	Tally registers,
Boxes for drawing instruments,	Parallel rulers,	Tapelines,
Cameras and supplies for,	Periodicals,	Tee squares,
Chains,	Planimeters,	Thermometers,
Compasses,	Plummets,	Tin boxes for trac-
Curves,	Protrectors,	ings and prints,
Directories,	Ranging poles,	Transits,
Drawing boards,	Reading glasses,	Traverse tables,
Drawing instruments,	Rods,	Triangles,
Level rods,	Scales,	Tripods,
Levels,	Section liners,	Verniere.
	Sextants,	
	Slide rules,	

NOTE A.—When employees enumerated above are engaged in work not chargeable to "Maintenance of Buildings and Structures," their pay and expenses should be charged to the specific work on which engaged.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### BUILDINGS, FIXTURES, AND GROUNDS:

All expenses incident to the repair and renewal of buildings used in operation (except rented offices provided for elsewhere), and the maintenance of streets, driveways, and grounds connected therewith, as follows:

*Buildings.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of buildings and structures, including gas holders in connection with generating stations; foundations for machinery and apparatus; in painting, glazing, graining, varnishing, papering, calcimining, and decorating buildings; signs on buildings; building permits; cost of land for buildings, when chargeable to expenses; removing old structures, and removing snow from the roofs of buildings.

The following is a list of the more important structures classified as buildings:

Bins for material,	Hose houses,	Stacka, brick,
Breakwaters for protection of buildings,	Ice houses,	Stacka, self-supporting,
Carpenter shops,	Laboratories,	Stations, generating,
Coal chutes,	Lumber sheds,	Storage battery
Coal hoists,	Offices,	houses,
Enginehouses.	Officea, general,	Storehouses,
Fire-engine houses,	Oil houses,	Substations,
Foundries,	Outhousea,	Test rooms,
Fuel houses,	Power houses,	Tool houses,
Gas holdera,	Repair shops,	Warehouses,
General offices,	Scrap bins,	Wheelhouses.
Generating statation buildings,	Shops, blacksmith,	
	Shops, machine,	
	Stables,	

*Fixtures.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of fixtures (first cost when chargeable to expenses), such as bunks, counters, file cases, ice chests, railings, shelving, etc., which are immovable and built in as part of a structure.

*Machinery and appliances.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of machinery and appliances necessary to equip buildings for occupancy, but not constituting a part of the producing equipment. Such machinery and appliances include the following:

Engines, boilers, dynamos, hydraulic rams, and appurtenances and accessories thereto.

Freight and passenger elevator system for buildings, including cables, cars, counterbalances, cylinders, electric connections, plungers, and other fittings.

Heating and ventilating system for buildings, including furnaces, flues, pipes, power ventilators, radiators, registers, and permanent electrical installation.

Lighting system for buildings, including switchboards, arc lamps, chandeliers, electric-light wiring and fixtures, electroliers, gas burners, gas fittings, and lamps when permanently attached to buildings.

Water supply and drainage system for buildings, including cisterns, hydrants, pumps, standpipes, tanks, wash-stands, water-closets, and water pipes; also the cleaning of sewers.

Fire protection system for buildings, including fire engines, fire extinguishers, fire hose, fire plugs, hose carts, hose reels, hydrants, standpipes, water mains, and water tanks.

*Other expenses.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of sidetracks; scales, including foundations and supports for dead rails; cost of testing scales, drainage of scale pits, and protection of pipes; testing and prospecting for water supply, and payments for permanent water rights, except for hydraulic generating stations.

*Grounds.*—Cost of laying out, grading, draining, cleaning (except by office or station cleaners), mowing, and beautifying grounds.

Cost of repairs to streets, alleys, sidewalks, driveways, and walkways; cost of material used (less salvage) and labor expended in repairs to and renewals of fences, hedges, walls and embankments.

Payments of assessments for street repairs, sewers, or other public works affecting grounds or building sites.

NOTE A.—This account may include each month a proportion of the total amount authorized or approximated for renewals during the fiscal year, regardless of the month in which actual renewal is made, provided adjustment to actual expenditures is made prior to the annual closing of accounts.

NOTE B.—Insurance recovered for damage to buildings, fixtures and grounds, should be credited to this account. Insurance recovered for the total destruction of buildings and fixtures should be credited to an appropriate replacement account, which account should be charged with the cost of replacement when made, excess cost of replacement, if any, over amount to credit of such replacement account to be charged to this account.

#### DAMS, CANALS, AND TAIL RACES:

Cost of material used (less salvage) and labor expended in repairs to and renewals of canals, dams, tail races, etc., in connection with hydraulic stations, including foundations for hydraulic engines; embankments, flumes, intake pipes, pipe lines, sluiceways, stand pipes, tunnels, water racks,

and wheel pits; bridges made necessary by the obstruction of streams; also the cost of dredging out ponds, the removal of ice or other obstructions, and the maintenance of boats used in the care of dams.

**TRANSMISSION AND DISTRIBUTION—REPAIRS:**

*Overhead line—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of overhead transmission and distribution lines, including poles, anchor arms, cross arms, mast arms, guy wires, braces, brackets, pins, junction boxes, etc.; painting and preservation of the foregoing, renumbering of poles, removal of poles and other old material, and the repaving of streets.

**NOTE.**—Cost of repairs to and renewals of overhead conductors (including insulation) may be included under this head when the expense is not readily separable from that of repairs to and renewals of overhead line.

*Subway—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of underground transmission and distribution structures, including conduits and ducts, cable and terminal boxes, manholes, manhole covers, manhole traps, sewer connections, and subway boxes; the enlargement of manholes, drainage of manholes, repaving of streets, etc.

*Conductors—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of electric transmission and distribution conductors, including cables (submarine and other), wires, ground connections, lightning arresters, cut-outs, etc., and the insulation of wires, both overhead and underground.

**NOTE.**—Cost of repairs to and renewals of overhead conductors (including insulation) may be included under the head of "Overhead line—Repairs," when the expense is not readily separable from that of repairs to and renewals of overhead line.

*Substation apparatus—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of apparatus in substations, including station cables, rotaries, boosters, transformers, regulators, motor generators, switchboards and instruments, auxiliary storage batteries, etc.

*Storage battery—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of storage battery equipment, including battery cells, diaphragms, positive and negative plates; battery tanks and battery accessories, including switches and regulating apparatus, boosters, etc.

*Services, transformers, and meters—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of services, both overhead and underground, including poles, cross arms, house brackets, insulators, cables, conduits, tape, wire, etc.

Cost of repairs to and renewals of line transformers and devices, including rewinding and repainting, the removal of transformers for repairs, and the replacement of oil incident to repairs; also switches and cut-outs property of the company in the premises of consumers.

Cost of repairs to and renewals of meters and meter parts, including new jewels; removal for repairs, packing and shipping for repairs, adjustment incident to repairs, cleaning and painting, etc.

*Consumption—Repairs.*—Cost of material used (less salvage) and labor expended in repairs to and renewals of arc lamps in commercial or municipal service, and parts thereof (except carbons and globes); changing for repairs or adjustment, testing incident to repairs or adjustment, etc.

Cost of repairs to and renewals of motors, ranges, and other similar electrical appliances property of the company in commercial or municipal service, and parts thereof; depreciation on such appliances when returned to stock, etc.

**TOOLS AND SUPPLIES.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of tools and implements (first cost when chargeable to expenses) used in the repair of buildings and structures, including fixtures and appurtenances, dams, canals, streets, fences, walls, etc., and work upon grounds.

Tools, implements, and instruments employed in connection with maintenance of the transmission and distribution system.

The following is a list of the more important tools and kindred articles chargeable under this head:

Adzes,	Handles, pick,	Punches,
Anvils,	Hatchets,	Rakes,
Angers,	Hoes,	Ratchet drills,
Axes,	Hydraulic outfits,	Rock crushers,
Bars, crow,	Jack levers,	Rope,
Bars, tamping,	Jacks, hydraulic,	Saws, crosscut,
Braces and bits,	Jacks, ratchet,	Saws, hand,
Brooms,	Jacks, screw,	Scrap boxes,
Cables,	Kegs, water,	Screw-drivers,
Cable stretchers,	Ladders,	Scythes,
Cans, oil,	Lanterns and sup-	Shovels,
Cans, water,	pplies,	Sickles,
Chains,	Lawn mowers,	Sledges,
Compasses,	Levels,	Spades,
Curbling hooks,	Lines for ditching,	Spike mauls,
Dippers,	Lines, tape,	Spike pullers,
Drawing knives,	Nippers,	Squares,
Drill bits,	Oilstones,	Stone drills,
Drills,	Padlocks,	Tapelines,
Engines, hoisting,	Palls, water,	Timber trucks,
Furnaces, portable,	Paint brushes,	Tongs,
Grindstones,	Picks, clay,	Tool boxes,
Hammers,	Picks, tamping,	Vises,
Hamers, paving,	Pike poles,	Weed spuds,
Hamers, spiking,	Pile drivers,	Wheelbarrows,
Handles, adz,	Planes,	Whetstones,
Handles, ax,	Plows,	Wood chisels,
Handles, hatchet,	Post-hole diggers,	Wood mallets,
Handles, maul,	Post-hole tampers,	Wrenches.

**OTHER EXPENSES.**—All expenses assignable to "Maintenance of Buildings and Structures" and not otherwise provided for.

## II. MAINTENANCE OF MANUFACTURING PLANT.

This account includes:

### SUPERINTENDENCE:

*Pay of officers.*—Pay of superintendent, mechanical engineer, electrical engineer, chemist, master mechanic, general foreman, boiler inspector, their respective assistants, and other officials engaged directly in maintenance of the manufacturing plant.

*Pay of clerks and attendants.*—Pay of chief and other clerks, draftsmen, and attendants in offices of officers whose pay is charged to this account.

*Office and other expenses.*—Rent, and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, postage, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; premiums on fidelity bonds of such officers and their assistants, and their dues and expenses incident to membership in technical associations.

Cost of engineering and drafting instruments, and expenses of repairing them; cost of supplies (including stationery and printing) used by officers and employees whose pay is charged to this account, such as atlases, books (scientific and reference), boxes for blueprints, boxes for drawing instruments, cameras and supplies therefor, compasses, directories, drawing boards, drawing instruments, magnifiers, oil stones, pantographs, parallel rulers, periodicals, plane tables, planimeters, reading glasses, scales, slide rules, straightedges, tacks for drawing boards, tape lines, tee squares, thermometers, tin boxes for tracings and prints, triangles, tripods, and verniers.

**NOTE A.**—When employees enumerated above are engaged in work not chargeable to "Maintenance of Manufacturing Plant," their pay and expenses should be charged to the specific work on which engaged.

**NOTE B.**—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

**MACHINERY AND APPARATUS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of boilers, engines, wheels and gates, electrical apparatus, and appurtenances thereto, constituting production equipment, as follows:

**BOILERS.**—Boilers and settings, including brickwork, arches, jumps, grate bars, stoker bars and webs, furnaces, superheaters, damper regulators, tubes, smoke flues, iron (guyed) stacks, and other boiler fittings and appliances.

**Boiler apparatus.**—Feed-water, coal-conveying and ash-handling systems, and auxiliary apparatus in fire rooms. These embrace feed pumps; mechanical stokers, blower and stoker engines; coal conveyer, including diggers, trolley and cable towers, crushers, belt links, buckets, wheels, chutes, and gates; ash conveyer, including cars, winches, motors, buckets, shaft, chain and wheels; filters, injectors and pumps; heaters, primary and secondary; economizers and water meters.

**PIPE AND FITTINGS.**—Piping system in connection with the generation, delivery to engines and use of steam, including steam and exhaust lines, feed water piping, drip piping, cold water piping (except for fire protection), hot water piping, piping for oil systems, ash-pit drains and ash-pocket siphons, air line, valves (except engine throttle valves) and joints.

**ENGINES AND TURBINES.**—Reciprocating steam engines and turbines, and throttle valves therefor; engine parts, fixtures and appliances.

**Mechanical apparatus.**—Apparatus auxiliary to steam engines and turbines. Such apparatus embraces condensers, including tubes, heads, doors, etc.; pumps, including air, circulating, wet vacuum, dry vacuum and oil-system; belting, motors, hoists and cranes, shafting, pulleys, etc.

**GAS ENGINES.**—Gas engines, air, gas, and water piping, ignition and compressed air apparatus, pumps, and exhaustors; and apparatus for the generation of producer-gas.

**NOTE.**—When producer-gas is manufactured, the maintenance accounts of production should conform to the Classification of Operating Expenses for Gas-Producing Plants.

**Mechanical apparatus.**—Apparatus auxiliary to gas engines, including line shafting, idlers, belting, clutches, etc.

**WHEELS AND GATES.**—Hydraulic turbines or other engines, appurtenances thereto and connections therewith up to and embracing the line shaft; including head gates, waste gates, gate-lifting gear, penstocks, turbine case, wheel gates, wheel valves, relief valves, wheel governors and connections, and wheel shaft; bearings, including thrust or step, and gearing; line shaft and supports, including bearings and clutches.

**Mechanical apparatus.**—Apparatus auxiliary to hydraulic engines, including counter-shafting, pulleys, belting, and rope-drive apparatus; motors, hoists, cranes, etc.

**ELECTRICAL APPARATUS.**—Electric generating equipment, including dynamos, generators, motors driving generators, wiring in stations (except for station lighting), and the station terminal boards; ammeters, armatures, boosters, cables, circuit breakers, commutators, exciters, feeder terminals, fields, lightning arresters, rheostats, rotaries, switchboards and instruments, switches and transformers.

**TOOLS AND IMPLEMENTS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of tools and implements (first cost when chargeable to expenses) used in connection with maintenance of the manufacturing plant.

**OTHER EXPENSES.**—All expenses assignable to "Maintenance of Manufacturing Plant" and not otherwise provided for.

### III. COMMERCIAL EXPENSES.

This account includes:

**SUPERINTENDENCE:**

*Pay of officers.*—Pay of contracting agent, contract manager, manager of the commercial department, or other officers and their assistants, in direct charge of the agency or contracting department.

Pay of officers and their assistants in direct charge of the solicitation and procurement of new business.

*Clerks and attendants.*—Pay of chief and other clerks, porters, and attendants in the agency or contracting department; messengers, etc.

Pay of chief and other clerks, porters, and attendants assigned to duties in connection with the solicitation and procurement of new business.

*Office and other expenses.*—Rent, and cost of repairing rented offices; telephone service, telegraph messages, postage, heat, light, ice, water, furniture, and supplies (including stationery and printing), such as atlases, directories, maps and periodicals for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers, their clerks and other employees, and premiums on fidelity bonds of such officers and their employees.

**NOTE.**—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

**SOLICITATION:**

Pay and commissions of contract agents, soliciting agents, canvassers, and others engaged directly in the solicitation and procurement of new business.

Rent and cost of repairing rented offices (less rent received from subtenants), furniture, supplies, heat, light, ice, water, telephone service, telegraph messages, and postage; cost of preparing estimates, engineering advice, etc.; and other office and incidental expenses of employees enumerated above.

Cost of wiring, signs and other installation in premises of consumers or elsewhere, furnished gratuitously with the object of inducing new business, including delivery, connections, and other expenses.

ADVERTISING:

Pay and expenses of advertising manager, advertising agents, and clerks.

Cost of advertising in newspapers and periodicals for the purpose of securing business; printing and publishing advertising matter, including cards, display cards, dodgers, folders, handbills, pamphlets, and posters; distribution and display of advertising matter, including bulletin boards, frames, tacks, etc.; postage and express charges on advertising matter; donations to carnivals for advertising purposes, and other expenses (except solicitation) incurred in the attraction of business.

OTHER EXPENSES:

All expenses in connection with solicitation, advertising, and the maintenance of commercial relations not otherwise provided for.

#### IV. PRODUCTION EXPENSES.

This account includes:

SUPERINTENDENCE:

*Pay of officers.*—Pay of superintendent, mechanical superintendent, mechanical engineer, engineer of tests, electrical engineer, chemist, master mechanic, general foreman, their respective assistants, and other officials engaged directly in the process of manufacture, transmission, or distribution.

*Pay of clerks and attendants.*—Pay of chief and other clerks, draftsmen, and attendants in offices of officers whose pay is charged to this account.

*Office and other expenses.*—Rent and cost of repairing rented offices, rent and cost of telephone service, telegraph messages, postage, heat, light, ice, water, furniture, and supplies for offices of officers whose pay is charged to this account; incidental office and traveling expenses of such officers and their clerks; supplies (including stationery and printing) used by officers and employees whose pay is charged to this account; premiums on fidelity bonds of such officers and their assistants, and their dues and expenses incident to membership in technical associations.

NOTE.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

**MANUFACTURE:**

*Boiler labor.*—Pay of fire-room engineers and assistants, water tenders, firemen, coal handlers, ash handlers, boiler cleaners, feed pumpmen, and other employees in the boiler rooms of manufacturing plants, or their environs, having to do with the generation of steam.

*Engine labor.*—Pay of chief engineers and assistants, engineers, machinists, oilers, wipers, and others engaged in the operation of steam engines or turbines and gas engines, and apparatus auxiliary thereto, employed in the manufacturing process.

*Hydraulic labor.*—Pay of all employees engaged in the operation of hydraulic engines and machinery employed in the manufacturing process.

*Electrical labor.*—Pay of electricians, system operators or load dispatchers; dynamo tenders, foreman regulators, regulators, and assistants; switchboard men, brushmen, oilers, wipers, wiremen, and others engaged in the operation of electrical apparatus and devices, beginning with the dynamos direct-connected or belted to engines or other prime movers, including the switchboard and feeder terminal board, and ending at the point of delivery of current to the transmission or distribution system.

*Fuel for steam.*—Cost of fuel used in manufacture (except fuel for gas engines), including coal, coke, wood, and oil, delivered in bunkers, racks, tanks, or other receptacles.

*Fuel for gas engines.*—Cost of producer-gas used in manufacture (manufactured or purchased), delivered in tanks or other receptacles.

**NOTE.**—When producer-gas is manufactured, the expense accounts of production should conform to the Classification of Operating Expenses for Gas-Producing Plants.

*Water for power.*—Cost of water used in the operation of hydraulic engines employed in the manufacturing process.

**NOTE.**—Water for fire protection or general station purposes should not be charged under this head.

*Water for boilers.*—Cost of feed water used for boilers employed in the manufacturing process.

**NOTE.**—Water for fire protection or general station purposes should not be charged under this head.

*Lubricants.*—Cost of cylinder, machine, and dynamo oil, kerosene, grease, graphite, and all other lubricants and lubricating material used for engines (including gas and hydraulic engines), dynamos, and machinery of the manufacturing plant.

**NOTE.**—Oil for transformers, lanterns, or torches, and grease for vehicles should not be charged under this head.

*Manufacturing supplies and expenses.*—All supplies and expenses incident to operation of the manufacturing plant and not elsewhere provided for.

The following is a list of the more important items chargeable under this head:

Blank forms,	Ice for water,	Sprinkling tools,
Boiler inspection,	Lighting supplies,	Stationery,
Boiler compound,	Matches,	Telegrams,
Books (blank),	Mops,	Telephones (station),
Brooms.	Oil cans,	Toilet articles,
Brushes for dynamos,	Packing,	Tools,
Brushes for scrub- bing,	Pay of attendants,	Towels,
Buckets,	Pay of clerical help,	Tubs.
Chamois skins,	Polish,	Waste,
Dusters,	Postage,	Waste cans,
Emery cloth,	Rent of side tracks,	Water,
Furniture (station),	Sandpaper,	Water-gage glasses,
Hose,	Soap,	Wipers.
	Sponges,	

*Purchased power.*—Cost of steam, electric, or mechanical power purchased for employment in the manufacturing process, or in lieu of power which would otherwise be generated in stations.

#### TRANSMISSION AND DISTRIBUTION:

*Overhead line—Labor and expenses.*—Pay and expenses of inspectors, patrolmen, testers, and other employees in connection with the operation of overhead transmission and distribution lines; cost of supplies consumed, and miscellaneous expenses incident thereto.

Amounts paid to other companies, firms, or individuals as rents for overhead lines or attachments.

*Subway—Labor and expenses.*—Pay and expenses of employees in connection with the operation of underground transmission and distribution lines, including ducts, manholes, etc.; cost of supplies consumed, and miscellaneous expenses incident thereto.

Amounts paid to other companies, firms, or individuals as rents for ducts or other underground structures.

*Conductors—Labor and expenses.*—Pay and expenses of inspectors, patrolmen, testers, and other employees in connection with the operation of overhead, underground, or submarine conductors of the transmission and distribution system; cost of supplies consumed, and miscellaneous expenses incident thereto.

*Substations—Labor and expenses.*—Pay and expenses of clerks and attendants at substations; pay and expenses of regulators, brushmen, and other employees in connection with the operation of substation apparatus.

Supplies and expenses incident to the operation of substations, including rents of buildings, telephone and telegraph service, postage, stationery, heat, light, ice, water, furniture and toilet articles; fuses, lubricants, etc.

*Storage battery—Labor and expenses.*—Pay and expenses of battery men, inspectors and testers, and the cost of charging and discharging batteries.

Supplies and expenses incident to the operation of storage batteries; cost of acid and distilled water in cells; soda, sponges, brooms, mops, waste, rags, hydrometers,

thermometers, automatic cell fillers, rubber hose, gloves and shoes; paint, brushes for boosters and compensators, etc.

*Services, transformers and meters—Labor and expenses.*—Pay and expenses of employees and supplies consumed in connecting, disconnecting and reconnecting services, turning current on and off, cost of junction fuses, rents of poles and attachments, etc.

Pay and expenses of employees and supplies consumed in setting, removing and replacing transformers, taking inventory of transformers, cost of oil and fuses for transformers, etc.

Pay and expenses of employees of the meter department (except those engaged in repairs); cost of lighting, heating and care of the meter department; setting, removing and resetting meters (except for repairs); inspection of meters in the meter department or premises of consumers; taking inventory of meters; meter seals, etc.

*Consumption—Labor and expenses.*—Cost of renewing incandescent lamps in commercial or municipal service (first installation when chargeable to expenses), including delivery and the photometering of incandescent lamps; changing the location of lamp posts, fixtures, cut-outs on series incandescent lamps, etc. Cost of inspection of consumers' premises, including charges for municipal certificates and fire underwriters' inspection certificates, etc.

Cost of setting (when chargeable to expenses), removing, and resetting arc lamps in commercial or municipal service; cleaning, trimming, and inspection of arc lamps, including carbons, globes, and other supplies, cartage of supplies, and the expense of delivery; photometering of arc lamps; changing the location of poles, lamp posts, mast arms, hangers, and ropes; taking inventory of arc lamps, etc.

Material and labor furnished gratuitously to consumers for inside or other work beyond the limits of the distribution system, including cost of responses to complaints and the improvement of service (except repairs); the replacement or repair of wiring fixtures or electrical appliances; the removal of appliances from place to place, making of reconNECTIONS, etc.

**OTHER EXPENSES.**—All expenditures assignable to "Production Expenses" and not otherwise provided for.

## V. GENERAL EXPENSES.

This account includes:

### SALARIES AND EXPENSES OF GENERAL OFFICERS:

*Salaries.*—Pay of general manager, general superintendent, treasurer, secretary, comptroller, auditor, claim agent, real estate agent, and tax agent; subordinate officers as assistants to officers above enumerated; all other general officers not provided for elsewhere, and salaries and fees of receivers.

*Expenses.*—Traveling and other expenses of officers above enumerated.

NOTE A.—When an officer's duties are restricted to an individual department, his salary and expenses should be charged to such department.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE C.—Pay and expenses of the purchasing agent, general storkeeper, their assistants and clerks, should be charged to "Material" account through the clearing account "Store Expenses."

#### SALARIES AND EXPENSES OF CLERKS AND ATTENDANTS:

*Clerks.*—Pay of chief and other clerks of officers specified under the head of "Salaries and Expenses of General Officers," manager of the collection bureau, cashier, paymasters and their clerks, collectors, meter readers or indexers, postmaster, mail clerks, and assistants in the general office.

*Attendants.*—Pay of the superintendent of the general office building, engineers and firemen of stationary engines (except producing equipment), elevator conductors, pumpmen, watchmen, janitors, and cleaners; telephone operators, messengers, and ushers; porters, cooks, etc., in general offices, and other employees in connection with general offices not provided for elsewhere.

*Expenses.*—Traveling and other expenses of employees above enumerated.

GENERAL OFFICE SUPPLIES AND EXPENSES.—Rent, repairs of rented buildings and fixtures therein, and alterations of partitions and fixtures; furniture, and all supplies and expenses incident to the heating, lighting, and care of general offices; cost of atlases, directories, and other books of reference for general office use; telephone service, express charges, telegraph and cable tolls, and postage; payments for local messenger service, subscriptions to newspapers and periodicals, and premiums on fidelity bonds of general office employees.

LAW EXPENSES.—Pay and expenses of the vice-president and assistants when directly in charge of the law department, all counsel, law solicitors, and attorneys, their clerks and attendants, and expenses of their offices; fees and retainers for services of attorneys not regular employees; payments to arbitrators for the adjustment of disputed questions; costs of suits and actions at law, witness fees not provided for elsewhere, notarial fees and special fees; expenses connected with the taking of depositions; cost of law books, the printing of briefs, legal forms, testimony, reports, etc.; and all other law and court expenses not provided for elsewhere.

INJURIES AND DAMAGES.—All expenses incident to injuries to persons or damage to property; proportion of salaries

and expenses of physicians and surgeons, nursing and hospital attendance, medical and surgical supplies, artificial limbs, expences of undertakers, funeral expenses, railway and carriage fares for conveying injured persons and attendants; amount of final judgments, and plaintiffs' court costs; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others engaged as witnesses in lawsuits in connection with personal injuries or called in consultation in relation to the adjustment of claims coming under this head.

**INSURANCE.**—All amounts paid into an insurance fund or carried to an insurance reserve; premiums (except for re-insurance) paid to insurance companies for the insurance of property against loss or damage by fire, accident, or other causes; and premiums paid to insurance companies for the insurance of persons against injury.

**NOTE.**—Premiums paid into an insurance fund should be credited on the books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

**STATIONERY AND PRINTING.**—Cost of blank books, blank forms, contracts, leases, paper, stationery, and stationery supplies used only in general offices and not otherwise provided for. Cost of all stationery and printing of the law department, except cost of printing briefs, legal forms, testimony, reports, etc.

The following is a list of the more important items chargeable under this head:

Adding machines,	Crayons,	Mucllage brushes,
Addressographs and supplies,	Cyclostyles,	Neostyles,
Arm rests,	Dating atamps and ribbons,	Note paper,
Binders,	Drawing paper,	Notices,
Blank books,	Duplicators,	Numbering stamps,
Blank cards,	Electric pens,	Oil paper,
Blank forms,	Envelopes,	Orders,
Blank paper,	Erasers, rubber and steel,	Paper,
Blank tablets,	Eyelet punches,	Paper baskets,
Blotters,	Eyelets,	Paper clips,
Blotting paper,	Forms,	Paper cutters,
Blueprint paper,	Glass pens,	Paper fasteners,
Bristol board,	Hectographs,	Paper files,
Calculating machines.	Indexes,	Paper weights,
Calendars,	Ink, for writing and drawing,	Papyrographs,
Caligraphs,	Inkstands,	Parchment paper,
Carbon paper,	Invoice books,	Pencils, for writing and drawing,
Cardboard,	Legal-cap paper,	Pencil sharpeners,
Cards,	Letter paper,	Penholders,
Circulars,	Manifold paper,	Penracks,
Computing tables,	Manifold pens,	Pens, for writing and drawing,
C o p y (Impression) books,	Mimeographs,	Pins,
Copying brushes,	Mucilage,	Printed cards,
Copying presses,		Printed tablets,

Punches,	Sponge cups,	Typewriters and rib-
Rubber bands,	Sponges,	bons,
Rubber stamps,	Stampa, Impression,	Wage tablea,
Rulers,	Stylographa,	Waste baakets,
Ruling pens,	Tableta,	Water colors,
Scrapbooks,	Tape,	Water holders,
Sealing wax,	Tableue (impression)	Wrapping paper,
Seals,	paper,	Wringers for copylng
Shears,	Tracing cloth,	preaases.
Shipping tags,	Tracing paper,	
Shorthand notebooks,	Twine,	

OTHER EXPENSES.—Incidental expenses only—that is, such expenditures assignable to "General Expenses" as are not otherwise provided for.

## VI. OTHER OPERATIONS—CR.

This account includes the cost of service rendered or product furnished to the rail department or another outside operation of the respondent carrier.

NOTE A.—When the actual cost of such service can not be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in the Classification of Operating Expenses (Rail) or other outside operations.

**11. GAS-PRODUCING PLANTS.****GENERAL ACCOUNTS.****Account.**

- I. PLANT REVENUE.
- II. NONPLANT REVENUE.

**OPERATING REVENUES.****I. PLANT REVENUE.**

This account includes amounts accruing from the sale of gas to municipalities, commercial consumers, and others for lighting, fuel, or distribution, value of by-products and residuals and other revenue from gas-plant operation.

To this account should be charged uncollectible accounts, discounts, and other authorized deductions.

**II. NONPLANT REVENUE.**

This account includes amounts accruing from jobbing, installation, etc., the cost of which is included in operating expenses and inseparable therefrom, and all other revenues not otherwise provided for.

NOTE.—No revenue should be set up by an outside operation for service rendered or product furnished to the operating carrier, but the cost of such service or product should be credited to Operating Expense Account No. VI, "Other Operations—Cr."

## OPERATING EXPENSES.

## GENERAL ACCOUNTS.

## Account.

- I. MAINTENANCE.
- II. COMMERCIAL EXPENSES.
- III. PRODUCTION EXPENSES.
- IV. DISTRIBUTION EXPENSES.
- V. GENERAL EXPENSES.
- VI. OTHER OPERATIONS—CR.

## I. MAINTENANCE.

This account includes:

OFFICE BUILDINGS—REPAIRS.—Cost of material used (less salvage) and labor expended in repairs to and renewals of general (or commercial) office, distribution office, and other like buildings (except rented offices); permanent fixtures in such buildings; machinery and appliances necessary to equip such buildings for occupancy; fences and hedges; work upon and cleaning of grounds, street repairs and assessments, etc.

WORKS, COAL GAS—REPAIRS.—Cost of material used (less salvage) and labor expended in repairs to and renewals of buildings (including adjacent street repairs, street assessments, and work upon grounds), fixtures, machinery and apparatus employed in the manufacture of coal gas, gas holders, etc.

The following is a list of the more important items of repair and renewal chargeable under this head:

Arch tile,	General repairs to ma-	Painting apparatus,
Barring for leaks in	chinery and appara-	buildings, etc.,
works holder yard,	tus,	Repairing at outlying
Bridge pipe,	Grate bars,	holder property,
Charging machines,	Ground brick,	Repairing leaky pipe
Coal and coke han-	Hydraulic main,	joints in works and
dling appliances,	Key brick,	holder yard,
Cocks,	Lacing belts,	Repairs to benches,
Coke buggies,	Material for repairs	Retorts,
Condensers,	to apparatus, build-	Rubber packing,
Dip pipe,	ings, etc.,	Scrubbers,
Fire brick,	Mouth pieces,	Standpipe,
Fire-brick stoppers,	Packing water pumps,	Valves,
Fire clay,	steam valves, en-	Wasbers,
Furnace castings,	gines, etc.,	Whitewashing,
Gage glasses,	Paint,	Wood pulp.

**WORKS, WATER GAS—REPAIRS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of buildings (including adjacent street repairs, street assessments, and work upon grounds), fixtures, machinery and apparatus employed in the manufacture of water gas, gas holders, etc.

The following is a list of the more important items of repair and renewal chargeable under this head:

Barring for leaks in works holder yard,	Grate bars, Ground brick,	Repalring at outlying holder property,
Belt lacing,	Material for repairs to apparatus, buildings, etc.,	Repairing leaky pipe joints in works and holder yard,
Coal and coke handling appliances,	Packing oil pumps, water pumps, steam valves, engines, etc.,	Rubber packing, Scrubbers,
Cocks,	Faint,	Shellac,
Coke buggies,	Painting apparatus, buildings, etc.,	Valves,
Condensers,	Recheckering and re-lining water gas sets,	Washers,
Fire brick,		Whitewashing,
Fire clay,		Wood pulp.
Gage glasses,		
General repairs to machinery and apparatus,		

**NOTE.**—The cost of repairs and renewals affecting both coal and water gas works in an indeterminate proportion may be charged to a clearing account "Works, General—Repairs," and apportioned periodically to "Works, Coal Gas—Repairs" and "Works, Water Gas—Repairs," on the basis of the volume of gas manufactured.

**MAINS AND SERVICES—REPAIRS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of street mains.

The following is a list of the more important items of repair and renewal chargeable under this head:

Cartage,	Paving over mains, and repairs to paving,	Repairs to tools used in the above work,
Changing the location of mains,	Protecting exposed or undermined mains,	Searching for and repairing leaks in mains,
Inserting new valves or drips in old mains,	Removing mains (when not replaced),	Time of employees occasioned by street work done by others,
Lamping and watching,	Repairs to main valves, valve boxes, drips, drip rods, or covers,	Tools issued for the above work.
Laying temporary mains and making temporary connections to services,		

First cost of abandoned mains (less salvage) when replaced by other mains of different size.

Cost of repairs to and renewals of services.

The following is a list of the more important items of repair and renewal chargeable under this head:

Abandoned services,	Protecting exposed service pipes,	Repairing tools used in the above work,
Attaching old services to new mains,	Repairing or renewing pressure observation pipes,	Repairing house governors,
Cartage,	Repairing, renewing, or enlarging services,	Searching for and repairing leaks in services,
Changing the location of services,	Repairing, renewing, or enlarging meter connections,	Tools issued for the above work.
House governors (replacements),	Repairing or renewing meter shelves,	
Lamping and watching,		
Laying over services,		
and repairs to paving,		

**METERS—REPAIRS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of consumers' meters.

The following is a list of the more important items of repair and renewal chargeable under this head:

Adjusting meters,	Painting meters,	Shipping meters for
Cartage,	Repairing meters,	repairs,
Meter badges (re- placements),	Repairing or replac- ing meter locks and	Testing meters (ex- cept new meters),
Packing and unpack- ing meters incident to repairs,	keys,	Tools issued for the above work.
	Repairs to tools used in the above work,	

**CONSUMPTION—REPAIRS.**—Cost of material used (less salvage) and labor expended in repairs to and renewals of street lamps, including lamp posts; gas stoves, ranges, engines, etc., property of the company in the premises of consumers; depreciation on such appliances when returned to stock, etc.

## II. COMMERCIAL EXPENSES.

This account includes the pay of officers and their assistants in direct charge of the agency or contracting department; pay of chief and other clerks, porters and attendants in offices of such officers, and their employees.

Expenses of offices for officers above indicated, such as rent, repairs of rented offices, furniture, heat, light, ice, water, telephone and telegraph service, postage, stationery and printing, periodicals and supplies; incidental office and traveling expenses of such officers, their clerks and employees.

Pay of officers and their assistants in direct charge of the solicitation and procurement of new business; pay of chief and other clerks, porters, and attendants in offices of such officers, pay and commissions of canvassers, salesmen of gas appliances, etc.

Expenses of offices for officers above indicated, including supplies therefor; incidental office and traveling expenses of such officers, their clerks and employees.

Pay and expenses of advertising manager, advertising agents, and clerks. Cost of advertising in newspapers and periodicals for the purpose of securing business; printing and distribution of advertising matter; postage and transportation charges on advertising matter, and donations for advertising purposes.

Cost of special lamps, gas fixtures, house piping, etc., furnished gratuitously with the object of inducing new business, including delivery.

Cost of exhibiting gas appliances and demonstration of their use, including rent of rooms, salaries and fees, fittings, repairs to and renewals of appliances, depreciation on appliances returned to stock, supplies, and expenses.

### III. PRODUCTION EXPENSES.

This account includes:

**WORKS SUPERINTENDENCE.**—Pay of officers in direct charge of works, including works superintendent, chemist, and their assistants; pay of chief and other clerks, porters, and attendants in offices of such officers.

Expenses of offices for officers above indicated, such as rent, repairs of rented offices, furniture, heat, light, ice, water, telephone and telegraph service, postage, stationery and printing, periodicals and supplies; incidental office and traveling expenses of such officers and their clerks, etc.

**NOTE A.**—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

**NOTE B.**—When both coal and water gas is made, this account may be apportioned thereto on the basis of the volume of gas manufactured.

**BOILER FUEL.**—Cost of coal, coke, and other fuel used under boilers, delivered in bunkers or other receptacles.

**NOTE.**—When both coal and water gas is made, this account may be apportioned thereto on the basis of the volume of gas manufactured.

**EXPENSE—WORKS.**—Cost of manufacturing supplies, supplies for offices at works (except superintendence), manufacturing expenses, care of works, buildings, etc.

The following is a list of the more important items chargeable under this head:

Acetate of lead,	Kindling,	Steaming out pipes
Boiler compounds,	Lubricants—oil, grease, graphite, etc.,	about works, Steaming out pipes
Brooms,	Matches,	at outlying holders, Telephones at works,
Candies for photometer,	Packing, unpacking and proving test meter,	Towels and laundry, Visiting outlying holders to take stock of gas,
Care of station governors,	Photometer tests,	Waate,
Care of governors at outlying holders (when not part of the distribution system),	Pumping drips at works,	Watchmen at works, Watchmen at outlying holders, Water (drinking).
Cleaning works buildings,	Pumping drips at gas holders at works,	Transportation and delivery of articles above enumerated.
Cleaning yards at outlying holders,	Pumping drips at outlying holders,	
Heating,	Rent of railroad sidings,	
Ice,	Soap,	
Keeping works yard in order,	Sprinkling streets adjacent to works,	
	Station meter tests,	

**NOTE.**—When both coal and water gas is made this account may be apportioned thereto on the basis of the volume of gas manufactured.

**ENRICHER—COAL GAS.**—Cost of supplies consumed, and other expenses incurred in the enrichment of coal gas.

**FUEL UNDER RETORTS.**—Cost of fuel used under retorts, delivered in bunkers or other receptacles.

**GENERATOR FUEL.**—Cost of fuel used in generators, delivered in bunkers or other receptacles.

**GAS COAL.**—Cost of gas coal used, delivered in bunkers or other receptacles.

**MANUFACTURING LABOR—COAL GAS.**—Cost of labor employed in the operation of boilers, benches, engines, pumps, exhausters, and other machinery and apparatus used in the manufacture of coal gas.

The following is a list of the more important items chargeable under this head:

Cleaning boiler fires,	Kindling fires,	Weighing screenings,
Cleaning boiler flues, wash box, scrubber, take-off pipes, etc.,	Loading coal buggies, Making gas, Pumping or handling tar for fuel,	Wheeling fuel to boilers or benches, Wheeling screenings to boiler pile.
Cleaning furnace fires, Cleaning, washing, and filling boilers,	Screening ashes, Surfing retorts,	

**MANUFACTURING LABOR—WATER GAS.**—Cost of labor employed in the operation of boilers, engines, generators, pumps, oil heaters, exhausters, and other machinery and apparatus used in the manufacture of water gas.

The following is a list of the more important items chargeable under this head:

Cleaning boiler fires,	Kindling fires,	Wheeling ashes from generator house,
Cleaning boiler flues, wash box, scrubber, oil heater, take-off pipes, etc.,	Loading coal buggies, Making gas, Pumping oil from storage tank,	Wheeling fuel to generators or boilers, Wheeling screenings to boiler pile.
Cleaning generator fires,	Pumping or handling tar for fuel,	
Cleaning, washing, and filling boilers,	Screening ashes, Weighing screenings,	

**OIL—WATER GAS.**—Cost of oil used in the manufacture of water gas, delivered in tanks or other receptacles.

**PURIFICATION—COAL GAS.**—Cost of labor, materials, and supplies employed in the purification of coal gas.

The following is a list of the more important items chargeable under this head:

Burning shells, Burlap,	Iron borings, Lime,	Sawdust, Shavinga.
Coal and wood (for burning lime),	Mixing oxide, Oxide,	Transportation and delivery of articles above enumerated.
Copperas,	Oyster shells,	
Handling and storing supplies,	Sal ammoniac, Salt,	

**PURIFICATION—WATER GAS.**—Cost of labor, materials, and supplies employed in the purification of water gas.

The following is a list of the more important items chargeable under this head:

Burning shells, Burlap,	Iron borings, Lime,	Sawdust, Shavings.
Coal and wood (for burning lime),	Mixing oxide, Oxide,	Transportation and delivery of articles above enumerated.
Copperas,	Oyster shells,	
Handling and storing supplies,	Sal ammoniac, Salt,	

**NOTE.**—When coal and water gas is combined before purifying, the expense of purification may be apportioned between "Purification—Coal Gas" and "Purification—Water Gas" on an equitable basis of approximation.

**WATER—COAL GAS.**—Cost of purchased water (except drinking water) used in connection with coal gas works.

**WATER—WATER GAS.**—Cost of purchased water (except drinking water) used in connection with water gas works.

**PURCHASED GAS.**—Cost of gas purchased.

#### IV. DISTRIBUTION EXPENSES.

This account includes:

**SETTING AND REMOVING METERS.**—Cost of setting and removing consumers' meters; changing for test or repair, indexing meters set or removed, cartage and delivery; turning on gas and turning off gas (except for nonpayment of account), etc.

**COMPLAINT EXPENSES.**—Cost of responses to complaints involving work (except maintenance) up to and including the outlet valve of the meter or governor; adjusting and regulating house governors; clearing service pipes; changing the location of meters; inspection for leaks in meters or connections; taking pressure of mains, etc.

**CONSUMPTION—EXPENSES.**—Cost of materials furnished or work done for consumers beyond the outlet valve of the meter or governor; maintenance of piping, fixtures, burners, etc.; cleaning and repairing appliances for consumers; disconnecting, reconnecting, and changing the location of appliances; burners, mantles, burner pillars, and tips; burners and mantles for street lamps; adjusting special lamps; lighting and extinguishing street lamps; cartage and delivery, etc.

#### V. GENERAL EXPENSES.

This account includes:

**ADMINISTRATION EXPENSES.**—Pay of executive and other officers, including treasurer, auditor, superintendent, claim agent, etc.

Pay of chief and other clerks, draftsmen, porters, and attendants in offices of officers indicated above, manager of the collection bureau, cashiers, paymasters, collectors, meter readers or indexers, messengers, etc.

Traveling and other expenses of officers and employees indicated above.

General office supplies and expenses, including rent, repairs of rented buildings and fixtures therein, and alterations of partitions and fixtures; furniture, and all supplies and expenses incident to the heating, lighting, and care of general offices; cost of atlases, directories, and other books of reference for general office use; telephone and telegraph service; postage and express charges; payments for local messenger service; subscriptions to newspapers and periodicals, and premiums on fidelity bonds of general office employees.

**NOTE A.**—When an officer's duties are restricted to an individual department, his salary and expenses should be charged to such department under the appropriate account.

NOTE B.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE C.—The pay of officers exercising supervision over an outside operation and the expenses of their offices, the pay of employees and other expenses incurred, pertain to the outside operation only in so far as they are occasioned by it and are additional to the expenses of the railway.

**LAW EXPENSES.**—Proportion of pay and expenses of the vice-president and assistants when directly in charge of the law department, all counsel, law solicitors, and attorneys, their clerks and assistants, and expenses of their offices; fees and retainers for services of attorneys; payments to arbitrators for the adjustment of disputed questions; cost of suits and actions at law, witness fees, notarial fees, and special fees; expenses connected with the taking of depositions; cost of law books, the printing of briefs, legal forms, testimony, reports, etc.; and all law and court expenses not specifically provided for.

**INSURANCE.**—All amounts paid into an insurance fund or carried to an insurance reserve; premiums (except for reinsurance) paid to insurance companies for the insurance of property against loss or damage by fire, accident, or other causes, and for the insurance of persons against injury.

NOTE.—Premiums paid into an insurance fund should be credited on the books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damages to property reinsured by them.

**INJURIES AND DAMAGES.**—All expenses incident to injuries to persons or damage to property; proportion of salaries and expenses of physicians and surgeons, nursing and hospital attendance, medical and surgical supplies, artificial limbs, expenses of undertakers, funeral expenses, railway and carriage fares for conveying injured persons and attendants; pay and expenses of employees and others while attending coroners' inquests or engaged as witnesses in law suits in connection with personal injury cases; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

**STATIONERY AND PRINTING.**—Cost of printing annual and other reports (if any), blank books, blank forms, contracts, and leases; paper, stationery, and stationery supplies used only in general offices and not chargeable elsewhere. Cost of all stationery and printing in connection with litigation, except the printing of briefs, legal forms, testimony, reports, etc.

The following is a list of the more important items chargeable under this head.

Adding machines,	Eyelets,	Pens, for writing and drawing,
Addressographs and supplies,	Forms,	Pins,
Arm rests,	Glass pens,	Printed cards,
Binders,	Hectographs,	Printed tablets,
Blank books,	Indexes,	Punches,
Blank cards,	Ink, for writing and drawing,	Rubber bands,
Blank forms.	Inkstands,	Rubber stamps,
Blank paper,	Invoice hooks,	Rulers,
Blank tablets.	Legal-cap paper,	Ruling pens,
Blotters,	Letter paper,	Scrapbooks,
Blotting paper,	Manifold paper,	Sealing wax,
Blueprint paper,	Manifold pens,	Seals,
Bristol board,	Mimeographs,	Shears,
Calculating machines,	Mucilage,	Shipping tags,
Calendars,	Mucilage brushes,	Shorthand notebooks,
Caligraphs,	Neostyles,	Sponge cups,
Carbon paper,	Note paper,	Sponges,
Cardboard,	Notices,	Stamps, impression,
Cards,	Numbering stamps,	Stylographs,
Circulars,	Oil paper,	Tablets,
Computing tables,	Orders,	Tape,
C o p y (impression) books,	Paper,	Tissue (Impresalon) paper,
Copying brushes,	Paper baskets,	Tracing cloth,
Copying presses,	Paper clips,	Tracing paper,
Crayons,	Paper cutters,	Twine,
Cyclostyles,	Paper fasteners,	Typewriters and ribbons,
Dating stamps and ribbons,	Paper files,	Wage tables,
Drawing paper,	Paper weights,	Wastebaskets,
Duplicators,	Papyrographs,	Water colors,
Electric pens,	Parchment paper,	Water holders,
Envelopes,	Pencils, for writing and drawing,	Wrapping paper,
Erasers, rubber and steel,	Pencil sharpeners,	Wringers for copyng presses.
Eyelet punches,	Penholders,	
	Penracks,	

OTHER EXPENSES.—Expenditures assignable to "General Expenses" not otherwise provided for.

## VI. OTHER OPERATIONS—OR.

This account includes the cost of service rendered or product furnished to the rail department or another outside operation of the respondent carrier.

NOTE A.—When the actual cost of such service can not be ascertained the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in the Classification of Operating Expenses (Rail) or other outside operation.

## 12. CANALS.

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NOTE.—When a carrier operates a barge line on its own canal, the accounts prescribed under head of "Boat Lines" may be combined with those below, and such operation should be called "Canals and Barge Lines;" but items arising from the operation of canals and of barge lines on the canals should not be combined in any one account. In cases of this kind a full statement of the facts and a list of the accounts to be kept must be filed in the office of the Division of Statistics and Accounts of the Interstate Commerce Commission.

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### OPERATING REVENUES.

This account includes a carrier's revenue from canal tolls, and all other revenue from the operation of canals.

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### OPERATING EXPENSES.

#### Account.

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.

#### I. MAINTENANCE.

This account includes cost of material used (less salvage) and labor expended in repairing and renewing aqueducts, bridges, canal bed banks, culverts, dams, fences, ferries, houses and structures, locks and lock engines, sluices, tow-paths, walls, weirs, wharves, and all other structures and facilities used in the operation of canals.

Cost of dredging canals, repairs to and renewals of dredging equipment, barges, scows, ferryboats, and floating equipment used incidentally in the operation of canals; horses, wagons, harness and stable equipment; boilers, engines, foundations, bearings for machinery, and all other fixtures and apparatus of electric and steam power plants engaged in the manufacture of power for canal operation; repairs to and renewals of telegraph and telephone lines; expenses of maintaining and operating repair shops for the benefit of canals.

Pay of watchmen and ratters; payments of assessments for street repairs, sewers or other public improvements affecting canals. All other expenses incurred in the maintenance of canals not herein provided for.

Expenses incident to injuries to persons when caused directly in connection with "Maintenance;" amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies: also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary and traveling expenses of superintendent or manager in charge of canals and his assistant, clerks, hookkeepers, stenographers and attendants in office of superintendent or manager; engineers, firemen and other employees of lighting and power plants; lock engineers and lock tenders; collectors, weighmasters, bridge tenders, bargemen, ferrymen, watchmen, and policemen; telegraph operators and others engaged in operating telegraph and telephone lines; rent and cost of repairing rented offices, stationery, printing, and all other office supplies and expenses of employees whose pay is charged to this account.

Cost of fuel for power, heating and lighting plants, including cost of putting in fuel and removing ashes; small tools and supplies used by employees whose pay is charged to this account; cost of oil, waste, grease and current supplies used in connection with lock engines and in lock engine houses; small tools and current supplies used on ferryboats, barges, and other craft engaged in the operation of canals, removing snow and ice from towpath, grounds, sidewalks and approaches; payments to other companies and individuals for services chargeable to this account.

Payments for damages to or destruction of property caused by overflow of canal, damage to or destruction of boats and barges owned by others than the carrier, less insurance recovered; cost of repairing damage to another company's or person's boats and barges; detecting thieves, detaining vessels, loss of or damage to cargoes through detention or other causes for which a carrier is liable; also pay and expenses of employees and others as witnesses in suits.

Expenses incident to injuries to persons when caused directly in connection with running canals; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of salaries and expenses of physicians and surgeons, medical and surgical supplies; also proportion of pay and expenses of claim adjusters and

their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expences should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over canals; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

Pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to canals.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its canal operation; also contributions made by a carrier to such department.

Pensions paid to retired canal employees and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage or injury by fire, accident or other causes when such loss, damage or injury would otherwise be chargeable to Canals.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of canals.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

### 13. GRAIN ELEVATORS.

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NOTE.—This classification applies to grain elevation, grading, cleaning, mixing, cooling, clipping, transferring, and other services not incidental to transportation by rail performed by a carrier in connection with the operation of grain elevators.

Elevation is defined as unloading grain from cars or grain-carrying vessels into a grain elevator and loading it out again. It does not include "treatment" or grading, cleaning, and clipping of grain.

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#### OPERATING REVENUES.

##### Account.

- I. ELEVATION AND STORAGE REVENUE.
- II. MISCELLANEOUS REVENUE.

##### I. ELEVATION AND STORAGE REVENUE.

This account includes a carrier's revenue from the elevation or storage of grain, whether by a direct charge or an apportionment from freight revenue.

##### II. MISCELLANEOUS REVENUE.

This account includes a carrier's revenue from extra storage, bagging, screening, blowing, cooling, clipping, cleaning, mixing, transferring in elevator, and all other extra service or handling not included in the elevation and storage charge or allowance; loading and unloading to and from boats when not covered by elevation charges, and amounts collected for trimming in boats when performed by elevator employees; amounts received from sale of screenings and sweepings; grain overages; also profit from inspection and insurance on grain in elevators.

## OPERATING EXPENSES.

## Account.

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—CR.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing grain elevators, office buildings, fuel and oil houses, machine shops, stationary engine houses, storage sheds, and all other buildings and fixtures used in the operation of a grain elevator service; bins, chutes, spouts, legs, speaking tubes, electric wiring and electric appliances; hopper scales and fixtures, platform scales and all other weighing devices; platforms, cribs, bridges, connecting buildings, water tanks, hydrants, wells, and cisterns.

Cost of renewing and repairing boilers, engines, foundations, bearings for machinery, pulleys, belting, shafting, hoisting and conveying apparatus; cooling bins and apparatus; trippers; machines for scouring, cleaning, screening, and clipping; steam unloading shovels, cranes (electric, steam, etc.), electric dynamos and other machinery for manufacturing electric power to be used in operation of grain elevators; passenger elevators and appliances; steam and hot water heating fixtures and other permanent machinery; boiler covering; standpipes, hydrants, and other fixtures for water supply; also royalties paid for the use of machinery and payments for permanent water rights.

Cost of painting buildings, removing snow from roofs of buildings, repairing and renewing fences, walls, sidewalks, approaches, bulkheads, and landings; payments of assessments for street repairs, sewers, or other public improvements affecting grain elevator service.

Expenses incident to injuries to persons when caused directly in connection with maintenance, amount of final judgments, witness fees and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

**II. RUNNING EXPENSES.**

This account includes salary and traveling expenses of superintendent or manager in charge of grain elevator service; assistant superintendent or manager, cashiers, clerks, stenographers, bookkeepers, and attendants in office of superintendent or manager; engineers, firemen, foremen, machinemen, oilers, millwrights, carpenters, trimmers, weighers, spoutmen, sweepers, laborers, watchmen, and all others engaged in running grain elevators and regularly

employed at elevators in loading and unloading cars and boats; rent and cost of repairing rented offices, janitor service, express charges, water, ice, laundry, stationery, printing, and all office supplies and expenses of employees whose pay is charged to this account; also payments for services of customs officers and inspectors.

Cost of fuel for power, heating, and lighting plants, including cost of putting in fuel and removing ashes; cost of small tools and supplies used by employees whose pay is charged to this account; stable expenses, repairs to wagons and harness; removing snow and ice from grounds, sidewalks, and approaches to buildings used in the grain elevator service; payments to other companies and individuals for labor, heat, light, power, detective, and other services chargeable to this account. Cost of grain used to make up shortages in elevator.

Expenses incident to injuries to persons when caused directly in connection with running grain elevators; amount of final judgments, witness fees and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over grain elevator service; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented building and fixtures therein, furniture, expenses of heating, lighting, and care of offices; telephone service, telegraph and cable tolls, messenger service, subscriptions to newspapers and periodicals, stationery, printing, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

Pay and expenses or proportion thereof of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery and printing; fees and retainers for service of attorneys not regular employees of a carrier; payments to

arbitrators for the settlement of disputed questions; costs of suits and payments of special fees, notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere when chargeable to grain elevators.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its grain elevator service, also contributions made by a carrier to such department.

Pensions paid to retired grain elevator employees and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring elevator buildings, machinery, fixtures, grain in elevators, and other property or persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to Grain Elevators.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damages to property reinsured by them.

NOTE B.—No charge should be made to this account except additional expense occasioned by the operation of grain elevators.

NOTE C.—When officers and others, above enumerated, have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—CR.

This account includes cost of transferring grain from crippled cars, weighing to test scales in service of rail department and all other elevation performed for the rail department, or other outside operation.

NOTE A.—The amount to be credited to this account should be ascertained by multiplying the number of bushels elevated on company service by the average cost of elevating one bushel.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail), or of other outside operations.

**14. STOCK YARDS.**

NOTE.—The operation of pens and feeding yards in connection with the transportation of live stock, made necessary by Government regulations, should not be treated as an outside operation.

**OPERATING REVENUES.**

This account includes a carrier's revenue from feeding, watering, bedding, and otherwise caring for stock, shearing sheep, dipping sheep and cattle, stabling horses, and all other services; also profit from inspection of, and insurance on stock in yards, and all other revenue in connection with the operation of stock yard service.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—CR.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing pens, fences, runways, platforms, roadways, sidewalks, buildings for housing stock, houses and barns for storing feed, bedding and other supplies; grain bins, stock scales, stationary engine houses, water tanks, hydrants, cisterns, chutes, pipes for water, gas and sewers; including cost of excavation and foundations for same.

Expenses of maintaining steam and electric power plants for the purpose of furnishing light, heat, or power to buildings or machinery used in the operation of stock yards; payments of assessments for street repairs, sewers, or other public improvements affecting stock yards; renewals of horses and other work animals, repairs to and renewals of carts, wagons, and harness used in stock yard service, and all other expenses incurred in the maintenance of stock yards not herein provided for.

Expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary and traveling expenses of superintendent or manager in charge of stock yards and his assistant, clerks, bookkeepers, stenographers, and attendants in office of superintendent or manager; engineers, firemen, shovelers, and other employees engaged in the operation of heating, lighting or power plants for the benefit of stock yards; foremen, subforemen, yardmen, tallymen, weighmasters, stock loaders, drovers, drivers, watchmen and policemen; telegraph operators and others engaged in operating telegraph and telephone lines; rent and cost of repairing rented offices, stationery, printing and all other office supplies and expenses of employees whose pay is charged to this account.

Cost of fuel, oil, waste, and supplies for power plants, including cost of putting in fuel and removing ashes; cost of hay, corn, oats, and other feed supplied to stock; straw and other bedding material; water, including amounts paid to municipalities and others, and cost of operating pumping stations; small tools and supplies used by employees whose pay is charged to this account; removing snow and ice from inclosures and approaches; services of inspectors; amounts paid to municipalities and others for light and power, and supplies used in connection therewith; feed for horses and other work animals, shoeing, veterinary services, and stable supplies; and all other expenses incident to running stock yards not otherwise provided for.

Payments for loss of or damage to horses, sheep, cows, hogs, and other animals intrusted to the carrier's care at stock yards, less amounts received from sale of unidentified animals and carcasses and insurance recovered; detecting thieves; and all other payments for loss of or damage to property for which the carrier is liable; also pay and expenses of employees and others as witnesses in suits.

Amounts paid other companies for switching cars, when chargeable to running expenses of stock yards.

Expenses incident to injuries to persons when caused directly in connection with running stock yards; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks.

and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over stock yards, pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies connected with offices of officers whose pay is charged to this account.

Pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to Stock Yards.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its Stock Yard Operation, also contributions made by a carrier to such department.

Pensions paid to retired stock-yard employees, and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring buildings, live stock, property or persons against loss, damage, or injury by fire, accident or other causes, when such loss, damage, or injury would otherwise be chargeable to Stock Yards.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of stock yards.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—CR.

This account includes cost of loading, unloading, and transferring live stock, feeding, watering, bedding, special services performed upon stock and any other service the cost of which is chargeable to rail department or another outside operation.

NOTE A.—When the actual cost of such service can not be ascertained, the amount to be credited to this account should be approximated by multiplying the number of head of live stock (or other service unit) handled for carrier's benefit by the average stock-yard expense per head (or other service unit) during the month in which the service was performed.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operation.

**15. COMMERCIAL TELEGRAPH AND TELEPHONE LINES.**

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NOTE.—See Account No. 17, Classification of Operating Revenues for Steam Roads.

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**OPERATING REVENUES.**

This account includes a carrier's revenue from telegrams, telephone messages, use of receivers, transmitters, switchboards, and other telephone equipment, messenger service, premiums and tolls on money transfers, press and market reports, and all other revenue in connection with the operation of commercial telegraph and telephone lines.

NOTE.—No revenue should be set up for services performed for the benefit of the operating carrier, but the cost of such services should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

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**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Ca.

**I. MAINTENANCE.**

This account includes:

TELEGRAPH.—Cost of material used (less salvage) and labor expended in repairing and renewing commercial telegraph lines operated by a carrier; also cost of conduits, poles, cross-arms, wire, insulators, cables, cable boxes, instruments, battery jars, switchboards, and all other appurtenances forming a part of the plant; pay of chief line repairmen, linemen, and other employees, and cost of special tools used by them; horse hire, feed and stabling for horses, board and lodging for men, and supplies used by workmen engaged in maintenance and repairs of line.

TELEPHONE.—All expenses similar to the above, incurred in connection with telephone lines, and telephone boxes on telegraph and telephone poles.

Pay of work-train enginemen, trainmen, and engine-housemen, and other employees, cost of fuel stores, and other supplies for work-train locomotives and cars and of oil and wicking used in lanterns of work-train enginemen and trainmen while such employees and equipment are engaged on work pertaining to commercial telegraph and telephone lines.

Expenses incident to injuries to persons when caused directly in connection with maintenance, amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes:

TELEGRAPH.—Pay and commissions of telegraph operators and messengers in telegraph and relay offices other than those employed in dispatching trains and those located at stations who also perform other station work.

TELEPHONE.—Pay of operators and messengers; cost of chemicals, coppers, zincs, and other supplies for charging telephone batteries; costs incident to the use of telephone cable lines and conduits, and telephone rents and expenses not otherwise provided for.

OTHER EXPENSES.—Pay and expenses of superintendent, his clerks and attendants, and incidental office expenses; pay and expenses of censor; cost of chemicals, coppers, zincs, and other supplies for charging batteries; rent, fuel, light, furniture, and other supplies for offices; bicycles and uniforms for messengers; excess payments to telegraph or telephone companies in connection with operation of commercial telegraph and telephone lines; costs incident to rent of telegraph conduits, telegraph lines, and telegraph poles of other companies.

Expenses incident to injuries to persons when caused directly in connection with running commercial telegraph and telephone lines; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks; and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

**III. GENERAL EXPENSES.**

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over commercial telegraph and telephone lines; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses connected with officers whose pay is charged to this account.

Pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to commercial telegraph and telephone lines.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its commercial telegraph and telephone service, also contributions made by a carrier to such department.

Pensions paid to retired employees of the commercial telegraph and telephone service and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings, property, or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Commercial Telegraph and Telephone Lines.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for damages to the property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of commercial telegraph and telephone lines.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—CR.

This account includes cost of telegrams, telephone messages, messenger service or other service furnished for the benefit of the rail department or other outside operation.

NOTE A.—When the actual cost of such service can not be ascertained, the amount to be credited to this account should be approximated by multiplying the number of messages, etc., handled for carrier's benefit by the average telegraph and telephone expense per message during the month in which the service was performed.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operation.

**16. HOTELS AND RESTAURANTS.**

**NOTE.**—The operation of hotels, restaurants, and lunch rooms located upon premises operated as amusement parks and resorts may, at the discretion of the carrier, be combined with Account No. 15, "Amusement Parks and Resorts."

**OPERATING REVENUES.**

This account includes a carrier's revenue at hotels, restaurants, and station lunch counters, from boarding, room rent, lunches and meals furnished, receipts from sale of tobacco and cigars, wines and liquors, newspapers, periodicals, baths, tonsorial services, billiard rooms and bowling alleys, laundry work when done for patrons and guests, special privileges, and all other revenues in connection with hotels, restaurants and lunch counters.

To this account should be charged amounts refunded for unused meal tickets and coupons, and other refunds of amounts previously credited to this account.

**NOTE A.**—No revenue should be set up for services or supplies furnished for the benefit of the rail department or another outside operation of the operating carrier, but the cost of such services or supplies should be credited to *Operating Expenses*, Account No. IV, "Other Operations—Cr."

**NOTE B.**—When meals are furnished employees and others at reduced rates, only the actual amount received for such meals shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Cr.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing buildings, stationary fixtures and grounds owned or leased by a carrier and used by it in the operation of hotels, restaurants, and station lunch rooms, counters, steam tables and

all other appurtenances thereto; including hotel buildings and fixtures, stables, barns, detached cottages operated in connection with hotels, other buildings used in connection with the operation of hotels and restaurants to accommodate plants for heating, lighting, and the production of power and ice for the exclusive benefit of such operations; and the equipment thereof; restaurant buildings and rooms occupied by station restaurants in buildings owned or leased by the carrier when the cost of repairing same can be ascertained; cost of material used (less salvage) and labor expended in repairing and renewing stationary fixtures for supplying buildings, rooms, and grounds with heat, water, light, and drainage, such as water pipes, hydrants, gas pipes, water-closets, sewers, fixed wash bowls and bath tubs; freight and passenger elevators; cost of laying out, cleaning, grading, draining, mowing, and beautifying grounds when for the exclusive benefit of hotels and restaurants, including cost of trees, plants, and shrubs; payments of assessment for street repairs, sewers, or other public improvements affecting hotel and restaurants, and all other expense incurred in the maintenance of the above facilities not specified herein; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary, traveling, entertainment, and other expenses of superintendent or manager in charge of hotels and restaurants, his assistant superintendents or managers, clerks, bookkeepers, stenographers, attendants; pay of engineers, firemen, shovelers, and others employed in hotel and restaurant service, or in plants operated for the exclusive benefit of hotels and restaurants for the production of heat, light, water, ice, power, etc.; stewards, housekeepers, storekeepers, checkers, linen clerks, butchers, chefs, cooks, kitchen help, maids, porters, elevator men, bell boys, hat and cloak room attendants, waiters, waitresses, laundresses, runners, barbers, employees in pool and billiard rooms and bowling alleys; advertising; cost of stationery, printing, newspapers, telegraph, telephone and messenger service, and all other office supplies; salaries and expenses of all other employees whose pay is charged to this account; premiums on their fidelity bonds; rent and cost of repairing buildings and rooms used as offices and fixtures therein; cost of fuel, oil, waste, and supplies for stationary boilers and engines, heating, lighting, water, ice plants, etc., and supplies used in connection therewith; cost of fuel and gas

for heating, cooking, and lighting; amounts paid for water, ice, electric light, toilet and lavatory supplies; cost of cleaning, repairing, and renewing furniture and equipment, such as carpets, matting, washstands, beds, bedding, wardrobes, bureaus, clothestrees, tables, chairs, stools, kitchen utensils, crockery, glassware, silverware, knives, forks, spoons, table linen, coffee urns, file cases, ice chests, railings, shelving, counters, water coolers, wash bowls, uniforms, uniform trimmings, badges, desks, and cash registers; cost of repairing and renewing omnibuses, baggage wagons and similar vehicles; feed, bedding, care, veterinary service for and replacement of horses and other work animals when used in connection with running hotels and restaurants; licenses for saloons, bars, and cigar stands; certificates of elevator and boiler inspection and other similar expenses; expense of furnishing free lunch in saloons; cost of food supplies, wines, liquors, tobacco, cigars, and all other material and supplies applicable to this account issued for use or sold during the period under consideration; expenses incident to injuries to persons when caused directly in connection with running hotels and restaurants; amount of final judgments, witness fees and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### I. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to president, assistant to the vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over hotels and restaurants; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees; rent and cost of repairs of rented office buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses connected with the officers whose pay is charged to this account; pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier;

payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere, when chargeable to the services herein included; salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its hotels and restaurants, also contributions made by a carrier to such department; pensions paid to retired employees of the hotel and restaurant service, and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring buildings, property, or persons against loss, damage, or injury by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to Hotels and Restaurants.

NOTE A.—Premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for loss, damage, or injury to persons or property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of hotels and restaurants.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

## V. OTHER OPERATIONS—CR.

This account includes the cost of services, materials, and supplies furnished the rail department or other outside operations when such services, materials, and supplies have been charged to operating expenses of hotels and restaurants; laundry work, ice, water, food supplies, etc., furnished steamship lines, boat lines, sleeping and parlor car service, dining car service, amusement parks and resorts, or other operations.

NOTE A.—When the actual cost of such service cannot be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operations.

NOTE C.—No credit shall be made to this account for meals, hotel accommodations or other facilities furnished employees or others at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

**17. AMUSEMENT PARKS AND RESORTS.**

NOTE.—This classification, at the direction of the carrier, may include "Hotels and Restaurants" located on the premises of amusement parks and resorts and operated in connection therewith.

**OPERATING REVENUES.**

This account includes amounts received by a carrier for admission to amusement parks and places of entertainment and recreation therein contained, when operated by the carrier, such as roller skating rinks, bowling alleys, theaters, menageries, play houses, bath houses, swimming pools, dance halls, and billiard rooms, including use of equipment or privileges in connection therewith; receipts from sale of food and refreshments at lunch counters, eating houses, cafés, saloons, cigar stands, ice cream and soda water booths or parlors, and other similar places; rent of cottages and other dwellings or portions thereof for the season or shorter periods; services of guides, trappers, fishermen, drivers, and other employees when charged for at other than cost; hire of horses, equipage, boats, launches, and canoes; use of golf links and tennis courts, payments from concessionaires and receipts from other sources and facilities for entertainment, recreation, and accommodation operated in connection with amusement parks and resorts.

NOTE A.—No credit should be made to this account for services, material, and supplies furnished to the rail department or other outside operations, but the cost of such service, etc., should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

NOTE B.—When meals, admission, and other supplies and services are furnished to the carrier's employees at reduced rates, only the actual amount received shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Cr.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing buildings, stationary fixtures and grounds owned or leased by a

carrier and used by it in the operation of amusement parks and resorts, and maintaining driveways, sidewalks, and fences connected therewith, including buildings used in the production of heat, power, light, ice, and refrigeration, and the equipment thereof; payments of assessments for street repairs, sewers, or other public improvements affecting amusement parks and resorts; cost of laying out, cleaning, grading, draining, mowing, and beautifying grounds, landscape gardening, including cost of trees and shrubs, and all other expense, not otherwise specified herein, incurred in the maintenance of amusement parks and resorts; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary, traveling, entertainment, and other expenses of superintendent or manager in charge of amusement parks and resorts, and his assistant; clerks, bookkeepers, stenographers, and attendants in office of superintendent or manager, advertising agents, porters, janitors, ticket sellers, gatemen, policemen, and watchmen; pay of employees engaged in operating heating, lighting, ice, power, and water plants, and other appurtenances, and all other employees engaged in running roller skating rinks, boathouses, bowling alleys, theaters, playhouses, bath houses, dance halls, billiard rooms, lunch counters, eating houses, cafés, buffets, saloons, cigar stands; confectionery, ice-cream and soda-water parlors or booths; wash rooms and lavatories; also pay and expenses of guides, trappers, fishermen, drivers, attendants at golf links and tennis courts, employees in charge of boats, launches, swimming pools, bathing beaches, and all others engaged in conducting amusement parks and resorts; cost of stationery, printing, advertising, newspapers, telegraph, telephone, and messenger service; premiums on fidelity bonds, and all other office supplies and expenses of employees whose pay is chargeable to this account; rent and cost of repairing rented buildings and rooms used for offices and fixtures therein; cost of fuel, oil, waste, and supplies for stationary boilers and engines, heating, lighting, water, ice, and refrigeration plants; fuel and gas for heating, cooking, and lighting; amounts paid for water, ice, electric light, toilet and lavatory supplies; supplies for roller skating rinks, bowling alleys, theaters, playhouses, bath houses, boathouses, dance halls, billiard rooms, cottages, golf links and tennis courts, including cost of small articles of furniture and equipment in connection therewith; cost of carriages, rigs, and other vehicles; boats and

launches; feed, harness, shoeing, stabling, and renewals of horses and other work animals; cost of small articles of furniture and utensils used in the operation of lunch counters, eating houses, cafés, saloons, cigar stands, ice-cream and soda-water booths or parlors, confectioneries, and other places for the sale of food and refreshments; amounts paid for licenses for saloon bars, cigar stands, and other privileges, certificates of elevator and boiler inspection and other similar expenses; cost of food supplies, wines, liquors, tobacco, cigars, and all other materials and supplies applicable to this account issued for use or sold during the period under consideration; expenses incident to injuries to persons when caused directly in connection with running amusement parks and resorts; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have supervision over other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to the vice-president, general accountant, and subordinate officers of the accounting department, and all other general officers not provided for having direct supervision over amusement parks and resorts; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees; rent, cost of repairs of rented office buildings and fixtures therein, furniture, expense of heating, lighting, and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses for offices of officers whose pay is charged to this account; pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; cost of suits and payment of special fees; notarial fees and witness fees not provided for elsewhere, expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to amusement parks and resorts; salaries and expenses incurred by a carrier in connection with operating

relief departments for the benefit of amusement parks and resorts, also contributions made by a carrier to such department; pensions paid to retired employees of amusement parks and resorts, and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring buildings, property, or persons against loss, damage, or injury, by fire, accident, or other causes when such loss, damage, or injury would otherwise be chargeable to Amusement Parks and Resorts.

NOTE A.—Premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for loss, damage, or injury to persons or property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expenses occasioned by the operation of amusement parks and resorts.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—CR.

This account includes cost of ice, water, food supplies, and other material and services furnished the rail department or other outside operations, the cost of which has previously been charged to Amusement Parks and Resorts.

NOTE A.—When the actual cost of such material or service can not be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail), or other outside operation.

NOTE C.—No credit shall be made to this account on account of meals, admission, and other supplies and services furnished employees of the operating carriers at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

**18. COAL STORAGE PLANTS.****OPERATING REVENUES.**

This account includes a carrier's revenue from the storage of coal, whether by direct charge or apportionment from freight revenue; also revenue from unloading and reloading coal to and from such storage piles, and all other revenue in connection with the operation of coal storage plants.

NOTE.—No revenue should be set up for services performed and material furnished for the benefit of the operating carrier, but the cost of such service or material should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—CR.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing buildings and structures owned or leased by a carrier and used by it in the operation of "Coal Storage Plants," including fences, coal trestles, coal dumps, coal chutes, coal pockets, stationary-engine houses, buildings and rooms used for offices, and for the production of heat, light, water, and power for the exclusive use and benefit of coal storage plants, hydrants, fire hose and plugs, wells, cisterns, foundations, drainage pipes for water and gas, sewers and stationary fixtures appurtenant to such buildings and structures; cost of material used (less salvage) and labor expended in repairing and renewing machinery of all kinds used in the operation of coal storage plants, such as boilers, boiler fittings, and appliances, engines, foundations, bearings for machinery, pulleys, belting, shafting, convey-

ing, hoisting, and dumping apparatus, machinery for the production of heat, light, water, and power, including generators, generator points, dynamos, switchboards, cables, arc lamps, storage batteries, transformers, boosters, rheostats, circuit breakers, meters, electric-light wiring, arc lamps, chandeliers, electric-light fixtures, electroliers, furnaces, gas burners, gas pipes, water pipes, radiators, registers, receivers, lubricators, oiling devices, mechanical draft machinery, pumps, feed-water heaters, purifiers, tanks, condensers, coal and ash conveying machinery, mechanical stokers, water and sewer connections, water meters; payments of assessments for street repairs, sewers, or other public improvements affecting coal storage plants, and all other expenses incurred in the maintenance of coal storage plants not herein provided for; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiff's court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary and expenses of superintendent, manager, or coal agent in charge of coal storage plants, and his assistant, clerks, bookkeepers, stenographers, and attendants in office of superintendent, manager, or coal agent; rent, and cost of repairing rented offices and fixtures therein; expenses of heating and care of offices; telegraph, telephone, and messenger service, and all other office supplies and expenses of employees whose pay is chargeable to this account; wages of electricians, dynamo-men, engineers, firemen, shoveler, oilers, cleaners, and other employees engaged in the operation of plants for the production of heat, light, water, and power for the exclusive benefit of coal storage plants, including cost of putting in fuel and removing ashes; foremen, assistant foremen, dumpers, runners, watchmen, laborers, employees engaged in operating or attending to elevating or conveying machinery, and all others employed in the operation of coal storage plant not specified herein; cost of fuel for heat and power, oil for lighting and lubricating, waste, grease, lamps and lamp fixtures, small tools and other supplies used by such employees; amounts paid to municipalities and others for heat, light, water, and power, and supplies used in connection therewith; payments to contractors for loading and unloading coal; premiums on employees' fidelity bonds, payments of claims for loss and damage to coal stored. Amounts paid other companies for switching cars when chargeable to running expenses of coal storage plants;

and all other expenses incident to running coal storage plants not otherwise provided for; expenses incident to injuries to persons when caused directly in connection with running coal storage plants; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other officers not provided for having direct supervision over coal storage plants; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

Pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees and witness fees not provided for elsewhere; expenses connected with taking depositions and all law and court expenses not provided for elsewhere, when chargeable to coal storage plants.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its coal storage service, also contributions made by a carrier to such department.

Pensions paid to retired employees of coal storage plants, and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring buildings, property, or persons against loss, damage, or injury by fire,

accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Coal Storage Plants.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of coal storage plants.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses", prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—CR.

This account includes the cost of handling coal to and from storage and any other service for the rail departments or another outside operation, when such cost has been previously charged to coal storage plants.

NOTE A.—When the actual cost of such service can not be ascertained the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operation.

**19. COLD-STORAGE PLANTS.**

NOTE.—This classification applies to cold-storage facilities operated by a carrier in outside commercial service. It does not include facilities furnished at stations for the storage of freight in transit or awaiting delivery, the revenues of which are classified in Account No. 14, page 14, of the Classification of Operating Revenues, First Issue.

**OPERATING REVENUES.**

This account includes a carrier's revenue from cold storage of commodities and all other revenue derived from operating cold-storage plants.

NOTE A.—No credit should be made to this account for services, materials, and supplies furnished the rail department or other outside operations, but the cost of such services, etc., should be credited to Operating Expenses, Account No. IV. "Other Operations—Cr."

NOTE B.—When storage, and other services and supplies are furnished the carrier's employees and others at reduced rates, only the actual amount received shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—CR.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing buildings, permanent fixtures, and machinery owned or leased by a carrier and used by it in the operation of cold-storage plants, including cost of excavation and foundations for same, also repairs and renewals of adjacent buildings used for offices, storage of salt, ammonia, sawdust, shavings, and other materials, buildings for the accommodation of power, lighting, and water plants for the exclusive benefit of cold-

storage plants, platforms, flooring, refrigeration chambers, elevators and machinery therefor, piping, refrigeration machinery, stationary engines, boilers, electrical appliances, including dynamos and motors, arc lamps, chandeliers, cisterns, electric wiring, electroliers, furnaces, gas burners, hydrants, scales and shelving and lamps when permanently attached to buildings or platforms, pipes for water, gas, and sewers, machinery for the production of power, lighting, and water for the exclusive benefit of cold-storage plants, mechanical appliances and appurtenances, such as ash buckets, ash hoists, belting, coal buckets, coal buggies, cranes, derricks, shafting, standpipes, steam pipes, and steam gages; cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, tracks, runways, sidewalks, and streets within the limits of cold-storage plant grounds or immediately adjacent thereto, driveways and alleys used for receipt and delivery of commodities; payments of assessments for street repairs, sewers, or public improvements, and all other expenses incurred in the maintenance of cold-storage plants not herein provided for; expenses for injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary and expenses of superintendent or manager in charge of cold-storage plants and his assistant; clerks, bookkeepers, stenographers, and attendants in the office of superintendent or manager; wages and expenses of electricians, dynamen, engineers, firemen, employees of plants operated for the production of power, light, and water for the exclusive benefit of cold-storage plants, foremen, subforemen, checkers, laborers, solicitors, collectors, and other employees engaged in running cold-storage plants, not specified herein; cost of stationery and printing, newspapers, telegraph, telephone, and messenger service; premium on fidelity bonds and all other office supplies and expenses of employees whose pay is chargeable to this account; rent, and cost of repairs to rented offices, including fixtures; cost of fuel, oil, grease, waste, and supplies for electric equipment, stationary boilers, engines, and plants for production of power, light, and water, including cost of putting in fuel and removing ashes; amounts paid to municipalities and others for light, power, water, and supplies used in connection therewith; small tools and supplies used by employees whose

pay is chargeable to this account, including brooms, saw-dust, hay, buckets, hose, carts, trucks, lamps (except when permanently attached to buildings and platforms), lamp fittings, lamp chimneys, lanterns, lantern globes and fittings, oil, picks, ice skids, ice tongs, tamping poles, pails, pinch bars, ropes, ice trucks, pike poles, axes, saws, shovels, sledges, etc., wicks for lanterns and lamps; removing snow and ice from inclosures and approaches; payments for certificates for elevator and boiler inspection, scale tests, and other similar expenses; cost of ammonia and other materials used during the period under consideration; and all other expenses of running cold-storage plants not provided for herein; expenses incident to injuries to persons when caused directly in connection with running cold-storage plants; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over cold-storage plants; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees; rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to newspapers and periodicals, stationery, printing, and all other supplies connected with offices or officers whose pay is chargeable to this account; pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to cold-storage plants; sala-

ries and expenses incurred in connection with operating relief departments for the benefit of its cold-storage plants, also contributions made by a carrier to such department; pensions paid to retired cold-storage plant employees, and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring buildings, property, or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Cold-Storage Plants.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for damage to property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of cold-storage plants.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—OR.

This account includes cost of storage, services, material, and supplies furnished the rail department or other outside operations, the cost of which has been charged to cold-storage expenses.

NOTE A.—When the actual cost of such service can not be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in the Classification of Operating Expenses (Rail) or other outside operations.

NOTE C.—No credit should be made to this account, when storage, services, material, and supplies are furnished to the carrier's employees and others, at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

**20. COMMERCIAL ICE-SUPPLY PLANTS.****OPERATING REVENUES.**

This account includes a carriers' revenue from sale of natural or manufactured ice and distilled water; and all other revenue in connection with operating commercial ice-supply plants.

NOTE A.—No credit should be made to this account for services, ice water, etc., furnished to the rail department or other outside operations, but the cost of such services, etc., should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

NOTE B.—When ice, water, and other services and supplies are furnished to the carrier's employees at reduced rates, only the actual amount received shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Cr.

**I. MAINTENANCE.**

This account includes cost of material used (less salvage) and labor expended in repairing and renewing buildings, permanent fixtures and machinery owned or leased by a carrier and used by it in the operation of commercial ice-supply plants, including cost of excavation and foundations for same, also buildings and rooms used for offices, storage of salt, ammonia, sawdust, hay, shavings, and other materials; stables; buildings for the accommodation of heating, power, lighting, water, and ice plants for the exclusive benefit of commercial ice-supply plants; icing platforms, bunks, and ladders when permanently attached to buildings; arc lights, chandeliers, cisterns, chutes, electric wiring, electroliers, furnaces, gas burners, hydrants, ice scales, lamps when permanently attached to buildings and platforms, pipes for water, gas and sewers, radiators, registers, water tanks and wells, machinery for holsting and crushing ice and producing heat, power, light, and water for the ex-

clusive benefit of commercial ice-supply plants; stationary engines and boilers; dynamos and parts; mechanical appliances and appurtenances, such as ash buckets, ash hoists, belting, coal buckets, coal buggies, cranes, derricks, shafting, standpipes, switchboards and parts (except telegraph and telephone) steam pipes and steam gages; cost of material used (less salvage) and labor expended in repairing and renewing fences, hedges, walls, sidewalks, and streets within the limits of commercial ice-supply plant grounds or immediately adjacent thereto, driveways and alleys used for receipt of materials and delivery of ice, distilled water and other products; payments of assessments for street repairs, sewers, or other public improvements, and all other expense incurred in the maintenance of commercial ice-supply plants not herein provided for; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

The cost of repairs and renewals of machinery, such as vats, piping, truck hoists, chutes, cranes, ice machines, condensers, filters, dynamos, motors, engines, and boilers used exclusively in the manufacture of ice, distilled water, and other products, and machinery used in cutting, loading, and storing natural ice at ponds or other bodies of water, should be charged to stock or carried to an appropriate clearing account and distributed therefrom to the account affected according to the ratio which the hours that such machinery was engaged in each class of service bears to the total hours the machinery was operated during the month.

NOTE.—When machinery, a part of the cost of maintaining which is chargeable to the current month's "Maintenance" account, is also operated for the production of artificial ice, distilled water, or other by-products of artificial ice manufacture, or for storing natural ice, the cost of maintenance thereof should be carried to clearing account and distributed therefrom to stock accounts for ice, distilled water and other products manufactured and to "Maintenance," according to the relative proportion which the hours of each class of service bear to the total hours the machinery was operated during the month.

## II. RUNNING EXPENSES.

This account includes salary and traveling expenses of superintendent or manager in charge of commercial ice-supply plants and his assistants, clerks, bookkeepers, stenographers, and attendants in office of superintendent or manager; proportion of salaries and expenses of station agents having supervision of icing stations and of such of their station forces as are engaged at work appertaining thereto; wages and expenses of electricians, dynamomen,

engineers, firemen, employees of plants operated for the production of heat, power, light, and water for the exclusive benefit of commercial ice-supply plants, foremen, sub-foremen, laborers, drivers and their assistants, solicitors, collectors, and other employees engaged in running commercial ice-supply plants not specified herein; cost of stationery, printing, newspapers, telegraph, telephone, and messenger service; premiums on fidelity bonds and all other office supplies and expenses of employees whose pay is chargeable to this account; rent and cost of repairs to rented offices and fixtures; cost of fuel, oil, grease, waste, and supplies for electric equipment, stationary boilers, and engines and plants for the production of heat, power, light, and water, including cost of putting in fuel and removing ashes; amounts paid to municipalities and others for heat, power, light, water, and supplies used in connection therewith; small tools and supplies used by employees whose pay is chargeable to this account, including cant hooks, fire extinguishers, fire buckets, hose, ice carts, lamps (except when permanently attached to buildings), lamp fittings, lamp chimneys, lanterns, lantern globes and fittings, oil, picks, pails, pinch bars, pike poles, ropes, saws, scales, scoops, shovels, skids, sledges, tongs, tamping bars, waders, and wicks for lamps and lanterns; feed, shoeing, stablizing, care and renewals of horses and other work animals; repairs and renewals of harness, wagons, and other vehicles; removing snow and ice from inclosures and approaches; payments for certificates of elevator and boiler inspection, scale tests, and other similar expenses; amounts paid other companies for switching cars when chargeable to running expenses of commercial ice-supply plants; cost of ice, including shrinkage, distilled water, salt, and other products and materials issued from stock during the period under consideration, and all other expenses of running commercial ice-supply plants not provided for herein; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

The cost of running machinery, such as vats, piping, truck hoists, chutes, cranes, ice machines, condensers, filters, dynamos, motors, engines, and boilers used exclusively in the manufacture of ice, distilled water, and other products, and machinery used, together with wages, supplies, and expenses of employees engaged in cutting, loading, and storing natural ice at ponds or other bodies of water, should be charged to stock, or if necessary carried to an appropriate clearing account and apportioned therefrom to the stock accounts affected, based upon the relative

proportion which the hours engaged in each class of service bears to the total hours the machinery was operated or the employees engaged during the month. Separate stock accounts should be created for ice, distilled water, and other products, which should be charged with cost of stock purchased or produced and credited with the cost of stock issued. To ice stock account should be charged cost of ice cut, purchased, or manufactured, including cost of transportation and storage; repairs and renewals of machinery; wages, expenses, and supplies of employees engaged in cutting or manufacturing ice; expense of additional office help wherever employed, if engaged on this account; insurance on stock; payments and expense incident to personal injuries sustained by employees whose pay is chargeable to ice stock; proportion of expense of operating plants for production of heat, power, light, and water, and any other expense occasioned by the purchase or manufacture of ice for commercial ice-supply plants not specified herein. This stock account should be credited with the cost of ice issued to which should be added a percentage to cover loss of ice in stock from melting. The estimated cost of shrinkage should be adjusted to the actual cost on the basis of an inventory before the close of the fiscal year.

NOTE A.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE B.—When machinery, a part of the cost of operating which is charged to the current month's "Running Expenses," is operated also for the production of artificial ice, distilled water, or other by-products of artificial ice manufacture, or for storing natural ice, the cost of running thereof, including wages, supplies, and expenses, should be carried to an appropriate clearing account and charged therefrom to stock accounts of ice, distilled water, other products and "Running Expenses" according to the relative proportion which the hours engaged in each class of service bears to the total hours the machinery was in operation or the employees engaged during the month.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over commercial ice supply plants; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees.

Rent, cost of repairs of rented buildings and fixtures therein, furniture, expenses of heating, lighting, and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies and expenses connected with offices of officers whose pay is charged to this account.

Pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to commercial ice-supply plants.

Salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of its service, also contributions made by a carrier to such department.

Pensions paid to retired employees of commercial ice-supply plants and expenses in connection therewith.

Premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring buildings, property, or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to Commercial Ice-Supply Plants.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for loss, damage, or injuries to persons or property insured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of commercial ice-supply plants.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

#### IV. OTHER OPERATIONS—OR.

This account includes cost of ice, distilled water, refrigeration service, other supplies, and services furnished the rail department or other outside operations, the cost of which has previously been charged to commercial ice-supply plants.

NOTE A.—When the actual cost of service and supplies can not be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operations.

NOTE C.—No credit should be made to this account on account of ice, water, and other services and supplies furnished employees of the operating carrier at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

**21. PUBLIC TOLL-BRIDGE SERVICE.****OPERATING REVENUES.**

This account includes carrier's revenue from operating a public toll bridge, for passage of equestrians, pedestrians, vehicles of all descriptions, street cars and omnibuses, cattle, horses, sheep, swine, and other animals in charge of drovers and others; advertising privileges; payments from concessionaires and for accommodations furnished telegraph and telephone lines; and all other revenues in connection with the operation of public toll-bridge service.

**NOTE A.**—No credit should be made to this account for passage or services furnished the rail department or other outside operations, but the cost of this service should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

**NOTE B.**—When passage and other services are furnished to the carrier's employees at reduced rates, only the actual amount received shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.**
- II. RUNNING EXPENSES.**
- III. GENERAL EXPENSES.**
- IV. OTHER OPERATIONS—CR.**

**I. MAINTENANCE.**

This account includes cost of material (less salvage) and labor expended in repairing and renewing toll bridges (both substructure and superstructure), including buildings used in the operation of plants for the production of light and power for the exclusive benefit of toll bridges, and the equipment thereof, piers, abutments, masonry, and drain pipes; retaining walls, riprapping, and dikes necessary to protect or strengthen bridges against ice, water, or drift; bridge signs or number boards; expenses of operating, rent of pile drivers and other equipment engaged in repairing and renewing toll bridges; cost of cleaning channels under toll bridges; cost of removing old bridges in connection with construction of new bridges, and constructing and removing temporary or false work used in the repairing and renewing toll bridges; pay of bridge watchmen and cost of supplies used by them, such as brooms, lanterns, oil, oil cans,

pails, rowboats, tallow, waste, water barrels, and fuel for heating bridge watchhouses; pay of bridge inspectors and expenses incident to bridge inspection; repairs and renewing footway, railing, tollhouses, vehicle way; lamps when permanently attached to toll bridges and buildings thereof, and all other expenses incurred in the maintenance of bridges, buildings, and equipment devoted exclusively to public toll-bridge service; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When a bridge is used by the rail department and also is operated as a public toll bridge, the maintenance expenses which are applicable to both the rail department and the outside operation should be apportioned to the appropriate maintenance accounts of the rail and outside operations classifications, according to the method best suited to the local conditions.

## II. RUNNING EXPENSES.

This account includes salary and expenses of superintendent or manager in charge of public toll-bridge service and his assistant; clerks, bookkeepers, stenographers, and attendants in office of superintendent or manager; ticket receivers, ticket collectors, highway watchmen, other toll-service employees, and those engaged in the operation of plants for the production of light and power for the exclusive benefit of public toll-bridge service; rent and cost of repairing rented offices, including fixtures; cost of tickets and other stationery, printing, newspapers, telegraph, telephone, and messenger service; premium on fidelity bonds, and all other office supplies and expenses of employees whose pay is chargeable to this account; cost of fuel, oil, grease, waste, and supplies for electric equipment, stationary boilers, engines, and other machinery in plants for the production of light and power, including cost of putting in fuel and removing ashes; amounts paid municipalities and others for heat, power, light, ice, water, small tools, and supplies used by employees whose pay is charged to this account; furniture for toll houses and offices, and all other expenses incident to running public toll-bridge service not specified herein; expenses incident to injuries to persons when caused directly in connection with running public toll-bridge service; amount of final judgment, witness fees, and plaintiffs' court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in con-

sultation in relation to the adjustment of claims coming under this head.

NOTE A.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE B.—When a bridge is used by the rail department and also is operated as a public toll bridge, the running expenses which are applicable to both the rail department and the outside operation should be apportioned to the appropriate accounts of the rail and outside operations classifications, according to the method best suited to local conditions.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not provided for having direct supervision over public toll-bridge service; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees; rent and cost of repairing rented offices and fixtures therein, furniture, expense of heating, lighting, and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery and printing, and all other supplies connected with offices of officers whose pay is chargeable to this account; pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expenses of their offices; cost of law books, stationery, and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; costs of suits and payments of special fees; notarial fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to Public Toll-Bridge Service; pensions paid to retired public toll-bridge service employees, and expenses in connection therewith; premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies, for insuring property or persons against loss, damage, or injury by fire, accident, or other causes, when such loss, damage, or injury would otherwise be chargeable to operation of Public Toll-Bridge Service.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance premiums paid insurance companies, and to it should be credited all amounts recovered from insurance companies for loss, damage, or injury to persons or property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the operation of public toll-bridge service.

NOTE C.—When officers and others above enumerated have charge of other departments, also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper and their clerks should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses for Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—OR.

This account includes the cost of service, material, and supplies furnished the rail department or other outside operations, when such services, material, and supplies have been charged to operating expenses of Public Toll-Bridge Service.

NOTE A.—When the actual cost of such service can not be ascertained the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail), or other outside operations.

NOTE C.—No credit shall be made to this account for passage or other services furnished employees or others at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

**MISCELLANEOUS.****OPERATING REVENUES.**

This account includes a carrier's revenue from conducting an outside operation not otherwise classified.

**NOTE A.**—No credit should be made to this account for services, material, and supplies furnished the rail department or other outside operations, but the cost of this service should be credited to Operating Expenses, Account No. IV, "Other Operations—Cr."

**NOTE B.**—When services, material, and supplies are furnished to the carrier's employees at reduced rates, only the actual amount received shall be credited to this account.

**OPERATING EXPENSES.****Account.**

- I. MAINTENANCE.
- II. RUNNING EXPENSES.
- III. GENERAL EXPENSES.
- IV. OTHER OPERATIONS—Cr.

**I. MAINTENANCE.**

This account includes the cost of material used (less salvage) and labor expended in repairing and renewing buildings, fixtures, machinery, and grounds owned or leased by a carrier and used by it in the operation of facilities comprising an outside operation not otherwise classified, including buildings for the accommodation of plants for the production of heat, light, water, power, etc., for the exclusive benefit of the operation, and the equipment thereof, fixtures for supplying heat, water, light, power, and drainage, bunks, counters, file cases, ice chests, railings, shelving, wash bowls, watercoolers, when immovable and built in as a part of the structure, machinery and appurtenances, such as air compressors, armatures and fields, ash buckets, ash hoists, belting, boilers, boiler fittings and appliances, bearings for machinery, chutes, cisterns, coal buckets, coal buggies, coal pockets, condensers, cranes, conveying and hoisting machinery, derricks, dynamos and parts, electric machinery, including fixtures and appliances, fire extinguishers, fire hose, hydrants, lubricating and oiling devices, pumps, scales for weighing fuel, screens, shafting, standpipes, stationary engines, steam pipes, sewer connections, switchboards and

parts (excepting telegraph and telephone), water troughs, water pipes, water meters, wind mills, wood racks, and all other machinery and appliances used in connection therewith not specified herein; framework for shafting and foundations for machinery; cost of removing old structures and removing snow from buildings; material and labor expended in repairing and renewing fences, grounds, hedges, driveways and alleys, walls, sidewalks and streets, reservoirs and wells when for the benefit of the outside operation; payment of assessments for street repairs, sewers, or other public improvements affecting the outside operation, and all other expenses not otherwise specified herein incurred in the maintenance of the outside operation; expenses incident to injuries to persons when caused directly in connection with maintenance; amount of final judgments, witness fees, and plaintiffs' court costs; pay and expenses or proportion thereof, of physicians and surgeons, and all medical and surgical supplies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

## II. RUNNING EXPENSES.

This account includes salary and expenses of superintendent or manager in charge of an outside operation not otherwise classified, and his assistant; clerks, bookkeepers, stenographers, and attendants in the office of superintendent or manager; rent and cost of repairing rented offices; stationery and printing; telegraph, telephone, and messenger service; premium on bonds, and all other office supplies and expenses of employees whose pay is chargeable to this account; pay of engineers, electricians, dynamomen, firemen, mechanics, skilled and unskilled laborers, and all others engaged in the running of the outside operation, including those employed in operating plants, for the production of heat, light, power, etc., exclusively for the benefit of such outside operation, and small tools and appliances used by such employees; cost of fuel, oil, waste, grease, and other supplies for stationary engines and boilers, and machinery, including plants for the production of heat, light, power, etc.; amounts paid municipalities and others for light, power, water, and supplies used in connection therewith; cost of material and supplies issued for sale and for manufacture of articles for use or sale during the period under consideration; and all other expenses not otherwise specified herein incident to the running of outside operations; expenses incident to injuries to persons when caused directly in connection with running the outside operation; amounts of final judgments, witness fees, and plaintiff's court costs; pay and expenses, or proportion thereof, of physicians and surgeons, and all medical and surgical sup-

plies; also proportion of pay and expenses of claim adjusters and their clerks, and pay and expenses of employees and others called in consultation in relation to the adjustment of claims coming under this head.

NOTE.—When officers above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

### III. GENERAL EXPENSES.

This account includes pay and expenses, or proportion thereof, of vice-president, assistant to the president, assistant to the vice-president, general accountant, and subordinate officers of the accounting department; all other general officers not otherwise provided for having direct supervision over an outside operation not otherwise classified; pay and expenses, or proportion thereof, of clerks and attendants in offices of officers above enumerated; traveling and other expenses of such employees; rent and cost of repairing rented offices and fixtures therein, furniture, expenses of heating, lighting, and care of offices, telephone service, telegraph and cable tolls, messenger service, subscriptions to papers and periodicals, stationery, printing, and all other supplies connected with the offices of officers whose pay is charged to this account; pay and expenses, or proportion thereof, of vice-president and assistants when directly in charge of the law department, all counsel, solicitors, and attorneys, their clerks and attendants, and expense of their offices; cost of law books, stationery and printing; fees and retainers for services of attorneys not regular employees of a carrier; payments to arbitrators for the settlement of disputed questions; cost of suits and payment of special fees; notarial fees, and witness fees not provided for elsewhere; expenses connected with taking depositions, and all law and court expenses not provided for elsewhere, when chargeable to the outside operation; salaries and expenses incurred by a carrier in connection with operating relief departments for the benefit of the outside operation, also contributions made by a carrier to such department; pensions paid to retired employees of the outside operation, and expenses in connection therewith; premiums made or paid by a carrier to its insurance fund and premiums (except reinsurance premiums) paid by it to insurance companies for insuring property or persons against loss, damage, or injury by fire, accident or other causes, when such loss, damage, or injury would otherwise be chargeable to running expenses.

NOTE A.—The premiums paid by a carrier to its insurance fund should be credited on its books to an "Insurance Reserve" account, to which the amount of all claims for loss, damage, or injury to persons or property covered by its insurance should be charged. To such account should be charged all reinsurance paid insurance companies, and to it should be credited all amounts recovered from insurance companies for loss, damage, or injury to persons or property reinsured by them.

NOTE B.—No charge should be made to this account except for additional expense occasioned by the conducting of the outside operation.

NOTE C.—When officers and others above enumerated have charge of other departments also, their salaries and expenses should be apportioned among the departments over which they have supervision.

NOTE D.—The pay and expenses of purchasing agent, assistant purchasing agent, assistant to purchasing agent, general storekeeper, division storekeeper, and their clerks, should be charged to "Material" account through clearing account "Store Expenses" prescribed on page 58 of the Classification of Operating Expenses of Steam Roads, Third Revised Issue.

#### IV. OTHER OPERATIONS—OR.

This account includes services, material, and supplies furnished the rail department or another outside operation, the cost of which has previously been charged to the outside operation under consideration.

NOTE A.—When the actual cost of such services, material, and supplies can not be ascertained, the amount to be credited to this account should be approximated as closely as possible.

NOTE B.—An amount equal to the total of this account should be charged in the same month to the proper account in Classification of Operating Expenses (Rail) or other outside operations.

NOTE C.—No credit shall be made to this account on account of services, material, and supplies furnished employees of the operating carrier at reduced rates, the actual amounts received being simply credited to "Operating Revenues" account.

#### O







